

THE INDIAN STAMP ACT

[Act No. I of 1879]

with

NOTES

ILLUSTRATED BY RULINGS OF THE PRIVY COUNCIL AND THE SEVERAL HIGH COURTS IN INDIA ; NOTIFICATIONS AND RULES OF GOVERNMENT ; CIRCULAR ORDERS OF THE BOARD OF REVENUE L. P. AND OF THE CALCUTTA HIGH COURT ; TABLES, &C., OF STAMP DUTIES UNDER REPEALED BENGAL, MADRAS, AND BOMBAY REGULATIONS, AND ACTS ; AND A COMPARATIVE TABLE OF SECTIONS OF THE OLD AND NEW ACTS, &C. ; WITH THE REPORTS OF THE SELECT COMMITTEE, AND THE HON'BLE MR. COCKERELL'S SPEECH

and

AN INDEX.

BY

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Vakeel, Judge's Court, Hooghly.

SERAMPORE :

PRINTED BY B. M. SEN, "TOMOHUR" PRESS.

1879.

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PREFACE.

THE importance of a knowledge of the Stamp law can hardly be over-rated. It is indispensable to the zemindar as well as the tenant, the money-lender as well as the debtor, the transferrer and the transferee, the mortgagor and the mortgagee, the donor and the donee. In short in every sphere of life, in all our dealings with our fellowmen, whenever we have occasion to commit into writing our intentions and promises, our contracts and obligations, a knowledge of the Stamp-law must be called to our aid. The executive, to whom is mainly intrusted the administration of the law, ought to possess a critical knowledge of its provisions, as the duty levied under it is one of the principal sources of revenue to the State ; the bench and the bar ought to be familiar with it, as they often have to discuss and determine upon the sufficiency or otherwise of the duty levied under it ; the conveyancer, the attorney and the mooktear should no less be conversant with it as they are required to advise upon the proper duty to be paid on instruments with the drawing of which they may be intrusted. The provisions of the law are so stringent that the least infraction of them renders inoperative the most solemn contracts—the most binding engagements. Hence an attempt to elucidate the provisions of the Act and render its reading easy, will, I trust, prove acceptable to the public in general, and the profession in particular ; and I shall deem my labor amply repaid if the present volume affords a modicum of assistance in illustrating the meaning and scope of but a few of the principal sections of the Act that has been recently passed.

The new Act is in the main an embodiment of the provisions of Act XVIII of 1869 with some modifications and alterations. These have been pointed out in the notes so far as they have come within my observation. In order to enable the reader to find out for himself the difference between the two Acts, I have prefixed to this volume a table showing the corresponding sections of each of them. I have also noted under each article of the Schedule the corresponding article of the Schedule attached to the old Act. I have given extracts from the preliminary Report of the Select Committee of the Legislative Council, under the definitions and sections to which they relate, and the final Report of the Committee and the Speech of the Hon'ble Mr. F. R.

Cockerell introducing the Bill *in extenso* in Appendices A and B, referring to them freely in my notes. Whenever the provisions of the old Act have been re-enacted in this, the precedents of the Privy Council and the High Courts, the Notifications of Government and the Circular Orders of the High Court and the Board of Revenue, L. P., have been quoted under appropriate sections and articles of the Schedules to illustrate fully the meaning and scope of each. Where sections of other Acts or Codes have been referred to in the context of this Act, they have been generally transcribed in full in the notes, to make references complete. The rules framed under this Act by the Government have also been given in Appendix E.

When laws are repealed any reference to them in the future is not generally necessary; but the case is different with the Stamp-law. Documents executed long anterior to the enactment of the Law in force are every day produced before Courts of Justice and those Courts are called upon to decide on their validity with regard to the stamp-duty paid upon them; a reference to the old law then becomes absolutely necessary. In order to save the trouble of hunting up the old Stamp-laws, I have given a list of the most important of them in Appendix C, and a synopsis of their contents as regards the duties and exemptions in Appendix D. I have also given in Appendix C, the inscriptions &c., on the stamps in use from time to time so far as I have been able to ascertain them. I have however confined the synopsis to duties upon such instruments as are likely to be brought up before the Courts at this date, omitting all mention of instruments which from their nature could have been in force only for a short time. The Schedules attached to Act X of 1862 and Act XVIII of 1869 have been given in full, as many of the instruments executed when those Acts were in force may be still operative. For convenience of reference I have affixed an Index to this volume and endeavoured to render it full and complete.

C. D. C.

HOOGLY, }
April, 1879. }

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LIST OF ABBREVIATIONS.

Preliminary Report Select Committee, dated 5th September 1878	P. R. S. C.
Bombay High Court Reports	...	...	...	B. H. R.
Bombay High Court Reports, Appellate Civil Jurisdiction	...	...	...	B. H. R., A. C. J.
Bombay High Court Reports, Original Civil Jurisdiction	...	...	...	B. H. R., O. C. J.
Madras High Court Reports	..	...	...	M. H. R.
Madras High Court Reports Appendix	...	...	...	M. H. R. App.
Bengal Law Reports	...	...	...	B. L. R.
Bengal Law Reports Appendix	...	...	...	B. L. R. App.
Bengal Law Reports, Original Civil	...	...	...	B. L. R., O. C.
Weekly Reporter	...	...	...	W. R.
Weekly Reporter, Criminal Ruling	...	...	...	W. R., Cr.
Weekly Reporter, Privy Council	...	...	...	W. R., P. C.
Weekly Reporter, Appeals from Original Jurisdiction	...	...	...	W. R., Ap. O. J.
Weekly Reporter, Full Bench	...	..	..	W. R., F. B.
Indian Law Reports, Madras Series	...	...	...	I. L. R., Mad.
Indian Law Reports, Allahabad Series	...	...	...	I. L. R., Alla.
Indian Law Reports, Calcutta Series	I. L. R., Calc.
Calcutta Law Reports	C. L. R.
Revenue Circular	Rev. Cir.

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ACT NO. I OF 1879.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 17th January 1879.)

An Act to consolidate and amend the law relating to Stamps.

CHAPTER I.

PRELIMINARY.

Short title. • I. This Act may be called "The Indian Stamp Act, 1879 :"

Local extent. It extends to the whole of British India ;

Commencement. And it shall come into force on the first day of April, 1879.

II. On and after that day, the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules made under the General Stamp Act, 1869, and then in force shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto, shall be deemed to be made to this Act.

Act XVIII of 1869 was the General Stamp Act.

Interpretation-clause. III. In this Act, unless there is something repugnant in the subject or context,—

" Banker." (1.) " Banker" includes a bank and any person acting as a banker :

" Bill of exchange." (2.) " Bill of exchange" includes a hund :

(3.) " Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein des-

" Bill of lading."

cribed, and undertaking to deliver the same at a place and to a person therein mentioned or indicated :

"Bond."

(4.) "Bond" means—

(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be ;

(b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another ; and

(c) any instrument so attested whereby a person obliges himself to deliver grain or other agricultural produce to another :

The Select Committee in their Report presented to the Council of the Governor-General of India on the 5th September 1878 made the following observation with reference to the change in the definition of "Bond" :

"The definition of 'Bond' has been enlarged so as to include expressly the ordinary 'Khata' or 'Tamassuk,' and also instruments securing the repayment of a loan in kind."—*P. R. S. C., Para 7*

The ordinary 'Khata' or 'Tamassuk,' has no doubt all along been held to come under the definition of 'Bond' as given in sec. 3, cl 5 of Act XVIII of 1869, but that definition was not sufficiently comprehensive, and it certainly left room for doubt as to whether instruments securing the repayment of a loan in kind was contemplated by it

The distinction between 'Bond' and 'Promissory Note' was not so marked in Act XVIII of 1869, as it has now been rendered by clauses (b) and (c).

(5.) "Chargeable" means, as applied to an instrument

executed or first executed after this Act
"Chargeable." comes into force, chargeable under this Act,

and, as applied to any other instrument, chargeable under the law in force in British India when such instrument was executed or, where several persons executed the instrument at different times, first executed :

(6.) "Cheque" means a bill of exchange
"Cheque." drawn on a banker and payable on demand:

(7.) "Chief Controlling Revenue-Authority" means, in the Presidency of Fort St. George and the

"Chief Controlling Revenue-Authority." territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue : in the Presidency of Bombay, outside Sind and the limits of the town of Bombay, a Revenue Commissioner : in Sind, the Commissioner : in the Panjáb, the Financial Commissioner ; and elsewhere, the Local Government or such officer as the Local Government may, by notification in the

official Gazette, appoint in this behalf by name or in virtue of his office :

(8.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a District, and includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office :

"The definitions of 'Chief Controlling Revenue-Authority' and 'Collector' have been extended so as to include certain persons to whom the Government may delegate the functions of these authorities under the Act."—*P. R. S. C., Para. 8.*

(9.) "Conveyance" means any instrument by which property (whether moveable or immoveable) is transferred on sale :

"The term Conveyance has been expressly limited to transfers of property (whether moveable or immoveable) on sale, as it is in the English Stamp Act."—*P. R. S. C., Para. 9.*

(10.) "Duly stamped," as applied to an instrument, means stamped, or written upon paper bearing an impressed stamp, in accordance with the law in force in British India when such instrument was executed or first executed :

(11.) "Instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-Authority :

"Lease." (12.) "Lease" means a lease of immoveable property and includes also

(a) a pattá,

(b) a kabūliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for, immoveable property,

(c) any instrument by which tolls of any description are let, and

(d) any writing on an application for a lease intended to signify that the application is granted :

"Lease" has been made to include a 'pattá,' also a 'kabūliyat' where the latter instrument is not a counterpart of a lease but is the only instrument passing between the parties."—*P. R. S. C., Para. 10.*

(13) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over specified property:

(14) "Paper" includes vellum, parchment or any other material on which an instrument may be written:

(15) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event:

It includes a life-policy:

(16) "Power-of-attorney" means any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act in the stead of the person executing it:

(17) "Receipt" means any note, memorandum, writing or advertisement whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or which signifies or imports any such acknowledgment, whether the same is or is not signed with the name of any person:

"The term 'Receipt' has for the purposes of the stamp-law been declared to include all acknowledgments of the discharge of a debt, whether by payment of money, delivery of goods or otherwise, and all acknowledgments of the receipt of money, bills of exchange, promissory notes and cheques, whether in satisfaction of a debt or otherwise; but in connection with this extension of the term, the schedule of exemptions should be referred to."—*P. R. S. C., Para. 12.*

See Art. 15, Sch. II.

(18) "Schedule" means a schedule to this Act annexed:

(19) "Settlement" means any non-testamentary disposition in writing, of moveable or immoveable property, made—

(a) in consideration of marriage,

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(b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or

(c) for any religious or charitable purpose:

It includes an agreement in writing to make such a disposition :

(20.) "Vessel" means anything made for the conveyance by water of human beings or property:
"Vessel."

(21.) "Written" and "writing" include every mode in which words or figures can be expressed upon paper.

The definitions of the following terms contained in Act XVIII of 1869 have been omitted from this Chapter, namely :—

" Affidavit,"	" Negotiable instrument,"
" Award,"	" Notarial act,"
" Bottomry-Bond,"	" Promissory note,"
" Charter-party,"	" Property,"
" Composition-deed,"	" Protest,"
" Counterpart,"	" Protest of the Master of a ship,"
" Dock-warrant,"	" Proxy,"
" Impressed,"	" Release,"
" Letter of Credit,"	" Respondentia-bond,"
" Letter of License,"	

and the definitions of other terms have been added, namely :—

" Banker,"	" Receipt,"
" Chargeable,"	" Schedule,"
" Chief Controlling Revenue-Authority,"	" Vessel,"
" Duly stamped,"	" Written," " writing."

The following terms are however defined in the Schedule :—

" Affidavit,"	" Letter of License,"
" Award,"	" Notarial act,"
" Bottomry-Bond,"	" Protest,"
" Charter-party,"	" Protest of the Master of a ship,"
" Composition-deed,"	" Proxy,"
" Counterpart,"	" Release,"
" Letter of Credit,"	" Respondentia-bond."

Schedules to be read as part of Act.

IV. The schedules and everything there contained shall be read and construed as part of this Act.

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

V. Subject to the exemptions contained in the second schedule, the following instruments shall be chargeable with duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say—

Instruments chargeable with duty.

(a) every instrument mentioned in the first schedule, and which, not having been previously executed by any person, is executed in British India on or after the first day of April, 1879 ;

(b) every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India ; and

(c) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in the first schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India, and is received in British India.

The last portion of cl. (c), "to any matter India," is an addition to the provisions of the old law, and is in consonance with cases previously decided.

An agreement was first executed in England by D and E and by A, the senior partner of the firm, and stamped with the stamp required by English law for agreements executed in England, and it was subsequently executed in India by B and C, the other two partners, but not stamped with an Indian stamp : *Held* that the agreement was liable to Indian stamp duty, and was not admissible in evidence unless and until the proper stamp duty and penalty under Act XVIII of 1869 were paid.—1 *J. L. R., Mad.*, 134. *Oukes and Company vs. Jackson and others.*

An unstamped instrument, executed in foreign territory, and valid under the law of the place of execution, is admissible as evidence in Courts of British India, provided it does not affect any property situated in British India.—7 *B. H. R., A. C. J.*, 140. *Narayan Sadashiv vs. Bapuji Balal.*

VI. Where, in the case of any sale, lease, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage or settlement in the first schedule, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

Several instruments used in single transactions.

The parties may determine for themselves which of the instruments so employed shall, for the purposes of this section, be deemed to be the principal instrument.

This section provides for a fee of one rupee only for counterpart or duplicates of the same instrument. *See App. A. para 4.*

VII. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Instruments relating to several distinct matters.

Instruments coming within several descriptions in schedule I.

Subject to the provisions of the first clause of this section, an instrument so framed as to come within two or more of the descriptions in the first schedule shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties ; but nothing herein contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

The provision for stamping counterparts or duplicates has been inserted in this section also.

Where a document contained two distinct contracts requiring separate stamps but the whole was impressed with one insufficient stamp, it was held, that this stamp might be taken into account in making up the aggregate of the stamps required—*6 B. H. R., A. C. J., 95. Balaji Mahadeb vs. Kishnaji bin Chimnaji.*

VIII. The Governor General in Council may, by order published in the *Gazette of India*,

Power to reduce or remit duty.

(a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(b) cancel or vary such order to the extent of the powers hereby given.

The provisions of this section differ from those of section 16 of the General Stamp Act in empowering the Governor-General in Council to reduce or remit prospectively as well as *retrospectively*, the duties with which any instrument is chargeable.—*See P. R. S. C., Para. 14 and App. A. para 5.*

B.—Of Stamps and the Mode of using them.

IX. Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

- (a) according to the provisions herein contained, or
(b) when no such provision is applicable thereto—as the Governor General in Council may by rule direct.

The rules made under this section may, among other matters, regulate—

- (1) in the case of each kind of instrument—the description of stamps which may be used,
(2) in the case of instruments stamped with impressed stamps—the number of stamps which may be used,
(3) in the case of hundís—the size of the paper on which they are written.

The stamp must be paid upon what is stated in the instrument and cannot depend on collateral evidence.

Where a promissory note is payable on demand, it ought to be stamped as a note payable on demand, although there may be a collateral agreement between the parties that the holder will not present it for a given time, or, if paid on demand, that the maker of the note shall be entitled to a certain amount of discount to be deducted.—14 *W. R.*, 38, *Ap. O. J. Chunder Kant Mookerjee vs. Kartick Chunder Chaile.*

See 3 B. II. R., A. C. J., 94, M. G. Pendse vs. R. S. Malse

For different kinds of stamps ordered to be used at different times by several Regulations, &c., *see Appendix C.*

For rules referred to in this section, *see App. E.*

Use of adhesive stamps. X. The following instruments may be stamped with adhesive stamps, namely:—

- (a) instruments chargeable with the duty of one anna, except parts of bills of exchange payable otherwise than on demand and drawn in sets;
(b) bills of exchange, cheques and promissory notes drawn or made out of British India;
(c) entry as an advocate, vakíl or attorney on the roll of a High Court;
(d) notarial acts; and
(e) transfers by endorsement of shares of public Companies and Associations.

For reasons for permitting adhesive stamp to be attached to instruments mentioned in (c) and (d), *see App. B., and App. A. para. 6.*

XI. Whoever affixes any adhesive stamp to any instrument chargeable with duty and which has been executed by any person, shall, when affixing such stamp, cancel the same so that it cannot be used again,

Cancellation of adhesive stamps.

and whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned, be deemed to be unstamped.

See App. A. para. 7.

The cancellation can be made either by writing the name or initials of the person affixing the same across it, or by cancelling it in such manner as effectually to prevent its being used again—*See P. R. S. C., Para. 15.*

For penalty for non compliance, see sec. 62.

XII. Every instrument written upon paper stamped with an impressed stamp, shall be written in such manner, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

How instruments stamped with impressed stamps are to be written

See App. A. para. 8.

For consequence of non-compliance, see sec. 14.

XIII. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written: provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Only one instrument to be on same stamp.

See App. A. para. 9.

An endorsement upon a pitti, transferring it for a consideration not exceeding 100 Rs. is not admissible in evidence unless it bears a stamp not less than the proper stamp.—11 *W. R.*, 336. *Pitaya Ahung vs Girghee Koer Ajodah*

Transfer of an under-tenure, endorsed upon the back of the tenant's pitti, is not admissible in evidence unless it be stamped, as though it were a separate deed.—3 *B. L. R.*, App., 80. *Tetis Adom vs. Gagai Gura Ohawn.*

For consequence of non-compliance, see the following section.

Instrument written contrary to section 12 or 13 deemed unstamped.

XIV. Every instrument, written in contravention of section twelve or thirteen, shall be deemed to be unstamped.

See App. A. para. 11.

XV. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument in such manner as the Governor General in Council may by rule prescribe.

For rule; see *App. E.*

C.—Of the Time of stamping Instruments.

XVI. All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.

Instruments executed in British India.

Instruments other than promissory notes &c. chargeable with a duty of one anna only stamped subsequent to their execution may be admitted in evidence on payment of the duty and penalty under the provisions of sec. 34, proviso 1.

A bond stamped subsequently to the institution of the suit is valid under the provisions of the Civil Procedure Code and of the Stamp Acts; provided it be properly stamped and penalty paid when produced at the first hearing of the suit, and when the Court is asked to receive it in evidence.—3 *B. H. R.*, *A. C. J.*, 92. *Atmaram Gulabrai vs. Ameer Chund Roop Chund.*

In a suit for a share in certain family property defendant relied on a deed of release, which he said the plaintiff had given him, but the existence of which the plaintiff denied. That document was not stamped, though on the face of it, it was stated that it was to be stamped. No objection was taken on that score to the document before the first and lower appellate Courts who considered that the document was a genuine document executed by the plaintiff. After its production it had an insufficient stamp of two annas put upon it. The High Court on appeal left the deed as part of the evidence in the case, but qualified its effect and the extent of its operation by making it a deed of release, releasing so much of that which the plaintiff might otherwise claim as would be covered by the insufficient stamp of two annas.

Held that the High Court might either have refused to admit the document for want of stamp or—which would be more correct—it might have required it to be properly stamped and the penalty paid into Court; but the course taken was entirely without precedent.—15 *W. R.* 32, *P. C.* *Mantappa Nadgowda vs. Baswantrao Nadgowda.*

Act XVIII of 1869 allows the Civil Court to receive the proper amount of stamp not only in cases of insufficiency of stamp but also where the documents have not been stamped at all.—15 *W. R.*, 116, 6 *B. L. R. App.* 117. *Mohamed Reja vs. The Collector of Chittagong.*

The power of the Civil Court under Act X of 1862 was different as regards reception of documents wholly unstamped as held in the following case:—

Where documents have been insufficiently stamped payment may be made into Court of the proper stamp duty; but documents not stamped at all ought not to be received as evidence.—12 *W. R.*, 47. *Lalljee Sing vs. Akram Ser.*

A bond or other writing stamped after the death of the grantor is valid against his heirs.—1 *B. H. R.*, 52. *Thaki vs. Dhurma Jhaku.*

A document is receivable on being duly stamped and as bearing the stamp required by the law for the purpose of the trial in which the document is tendered

in evidence, and it is no business of the Court to inquire what time the stamp was affixed or whether the provisions of the stamp law was duly observed, which is a matter connected with the law as to penalties.—24 *W. R.*, 198. *Noor Beebes vs. Shaik Ramjam.*

XVII. Every instrument chargeable with duty executed only out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within three months after it has been first received in British India; or, where such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, and he shall stamp the same, in such manner as the Governor General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

See App. A. para. 12.

See note to sec. 5.

See sec. 31 para. 9.

XVIII. The first holder in British India of any bill of exchange, cheque or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same:

Provided that if, at the time any such bill, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled. But nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Duty.

XIX. Where an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in pounds sterling, pounds currency, francs or dollars, such duty shall be calculated on the value of such money in the currency of British India according to the following scale:—

Conversion of amount expressed in certain currencies.

One pound sterling or pound currency is equivalent to ten rupees :

One hundred francs are equivalent to forty rupees :

One Mexican or China dollar is equivalent to two rupees four annas.

The equivalent for Mauritius dollar has not been provided for in this Act, "as it is understood that the rupee has been substituted for the dollar currency in that place." The old Act made two Rupees its equivalent.

XX. Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

XXI. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

XXII. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

XXIII. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

A promissory note is sufficiently stamped if the stamp is sufficient to cover the principal sum secured by the note.—12 *W. R. Ap. O. J.*, 1. *L. Gomes vs. J. Young.*

XXIV. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consi-

deration in respect whereof the transfer is chargeable with *ad valorem* duty.

XXV. Where an instrument is executed to secure the payment of an annuity, or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall, for the purposes of this Act, be deemed to be—

(a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount ;

(b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years next after the date of such instrument or conveyance ; and

(c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the total amount which will or may be payable as aforesaid during the period of twelve years next after the date of such instrument or conveyance.

Under the former law the valuation of an annuity was fixed at 10 times the amount of payment calculated for one year.

XXVI. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before this Act comes into force) could not have been, ascertained, at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient.

No larger sum can be recovered upon a bond executed on an optional stamp than that optional stamp covers and no amount of penalty can make up the deficiency in the stamp.—17 *W. R.*, 131. *Syud Keramat Ali vs. Moonshee Abdool Wahab.*

Where a written contract liable to an optional stamp is put in evidence by the defendant, the plaintiff cannot recover a larger amount under it than the optional stamp upon the instrument would have been sufficient to cover.—4 *M. H. R.*, 120. *Kishnasamy Pillay vs. The Municipal Commissioners of Madras.*

XXVII. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

For penalty, see sec. 63

XXVIII. (a) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(b) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(c) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(d) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole, or any part, thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers :

Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee.

(e) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller ; or where such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

XXIX. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(a) in the case of any instrument described in numbers 2, 11, 13, 14, 15, 24, 28, 29, 30, 44, 53, 54, 55, 57 and 60 (a) and (b) of the first schedule—by the person drawing, making or executing such instrument :

(b) in the case of a policy of insurance—by the insured :

(c) in the case of a conveyance—by the grantee : in the case of a lease or agreement to lease—by the lessee or intended lessee :

(d) in the case of a counterpart of a lease—by the lesser :

(e) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein, or when the partition is made in execution of an order passed by a Revenue-Authority, in such proportion as such Authority directs :

(f) in the case of an instrument of exchange—by the parties in equal shares ; and

(g) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.

See App. A. para 13.

The instruments referred to in (a) are 2—Administration-Bond, 11—Bill of Exchange, 13—Bond, 14—Bond or Mortgage-deed executed by way of security &c., 15—Bottomry-Bond, 24—Customs-Bond, 28—Indemnity-Bond, 29—Instrument evidencing an agreement to secure the repayment of a loan &c, 30—Instruments imposing a fine or charge on mortgaged property, 44—Mortgage-deed, 53—Reconveyance of mortgaged property, 54—Release, 55—Respondentia Bond, 57—Settlement, 60 (a)—Transfer of shares in a Company &c., 60 (b)—Transfer of any interest secured by a bond &c.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

XXX. When any instrument, whether executed or not, and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable :

and may for that purpose require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly :

Provided that no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

"The provisions of chapter 3 (relating to adjudication) have been made expressly applicable to instruments or drafts of instruments brought to the adjudicating officer prior to their execution. It has been a question under the present law whether any person could, before executing an instrument, claim adjudication as to the amount of duty to which such instrument would be liable, and we think it desirable to enable him to do so"—*P. R. S. C., Para. 22.*

The fee for such adjudication was under Act XVIII of 1869 the fixed sum of 5 Rs., but the new law allows the Collector a discretion to charge a fee from 8 annas to 5 Rs.

Sec. 39 of Act XVIII of 1869 provided for the realization of the penalty payable upon an insufficiently stamped instrument, in addition to the stamp duty fixed by the Collector; but this section does not appear to contemplate the realization of such penalty.

There was no provision under Act XVIII of 1869 for the reception of evidence by the Collector as is here provided.

Certificate by Collector.

XXXI. When an instrument brought to the Collector under section thirty is in his opinion one of a description chargeable

with duty, and

(a) the Collector determines that it is already fully stamped, or

(b) the duty determined by the Collector under section thirty, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

When such instrument is in his opinion not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be ; and if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped :

Nothing in this section shall authorize the Collector to endorse—

any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution (as the case may be) ;

any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India ; or

any instrument chargeable with the duty of one anna, or any bill of exchange or promissory note, when brought to him after the drawing or execution thereof on paper not duly stamped.

Paras. 8 and 9 contain new provisions prescribing periods of limitation, within which instruments are to be brought before the Collector for being stamped.

XXXII. Every payment of a fee under section thirty shall be made in stamps, or cash, as the Governor General in Council may by rule direct.

Payment of fees under section 30 how made.

See Appendix E.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

Examination and im- XXXIII. Every person having by law
pounding of instru- or consent of parties authority to receive
ments. evidence, and

every person in charge of a public office except an officer of Police,

before whom any instrument chargeable in his opinion with duty is produced or comes, in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed :

Provided that nothing herein contained shall be deemed to require any Magistrate or Judge of a criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act :

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may from time to time, in cases of doubt, determine who shall be deemed to be, for the purpose of this section, persons in charge of public offices.

See App. A. para. 14.

Chapter XL of the Criminal Procedure Code (Act X of 1872) treats of questions of possession and Chapter XLI, of maintenance of wives and families.

Chapter XVIII of the Presidency Magistrates Act (Act IV of 1877) treats of maintenance of wives and families.

"The obligation to examine all instruments coming before them in the execution of their duty, and the power of impounding such as appear to be not duly stamped, have been extended by this section, to all persons having by law or consent of parties authority to receive evidence, in which category are included not only all judicial officers, but persons acting as arbitrators, special commissioners and the like, and to all executive officers having charge of any office, except police officers. Under one or other of these heads, it is thought, all persons having any public duty to discharge, and whose position and standing are such as to justify their being invested with such powers, will be found to be included. It would for obvious reasons be inexpedient to assign such functions to police officers. Power has been given to the local Governments to declare who for the purposes of this chapter (iv) shall be deemed to 'have charge of an office.'"—P. R. S. C., Para. 24.

Circular No. 5 of the High Court, dated the 25th March 1876, desires the Civil Courts to give a copy of their judgment to the Government Pleader in such cases wherein they shall find any document to have been stamped after its execution, in contravention of law.—25 *W. R.*, 4. *Rules &c., High Court.*

XXXIV. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped :

Instruments not duly stamped inadmissible in evidence, &c.

Proviso.

Provided that—

Instruments admissible on payment of duty and penalty,

1st, any such instrument, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion ;

In determining the stamp required for any particular instrument, regard must be had to the real nature of the instrument, and not to the title which may have been given to it by the parties, if the contents of the instrument show that the title is a misnomer.—3 *B. H. R.*, *A. C. J.*, 94. *M. G. Pendse vs. B. S. Malse.*

Where a plaintiff declines to pay the stamp duty and penalty on an unstamped document, the Court, instead of dismissing the suit, should enquire into the merits on the rest of the evidence produced in the case.—*W. R.*, 1864—321. *Bissumbhur Doss vs. Boistub Churn Doss.*

A Judge has no authority to admit an unstamped document in evidence, excepting under the conditions prescribed in Act XVIII of 1869, even where it was executed before the date when that Act came into operation.

A document in which a party for value received, undertakes to pay a certain sum of money on or before a specified date, and interest thereon from another date if the sum is not paid before, cannot be treated as a bond, but is in substance a promissory note, and the Judge has no power to allow it to be stamped.—21 *W. R.*, 446. *Nundun Misser vs. Mussamut Chittur Buttee.*

A promissory note on an one anna stamp is not receivable in evidence upon payment of a penalty.—7 *M. H. R.*, 362. *Chinna Perinall Naicker vs. Aunammal and another.*

A suit upon a promissory note payable on demand, which was not stamped, was held to have been rightly dismissed ; the note having been inadmissible in evidence.—21 *W. R.*, 1. *Ankur Chunder Roy Chowdry vs. Madhub Chunder Ghose.*

A Court has no power to admit in evidence an unstamped promissory note (payable on demand or otherwise) upon the payment of stamp duty and penalty.—7 *B. H. R.*, *O. C. J.*, 180. *Dosabhai Kavaji vs. Kherbadji Hormusji.*

Where a Bill of Exchange for the sum of 1,000 Rs. drawn, accepted, and endorsed, is insufficiently stamped, it is not receivable in evidence in a suit on the note, even on payment of a penalty.—2 *C. L. R.*, 409. *Mothoora Mohun Roy vs. Peary Mohun Shaw.*

Where a Subordinate Judge admitted an unstamped document after payment of stamp-duty and penalty under Act XVIII of 1869, and endorsed on it a certificate that the proper stamp had been levied; but found out afterwards that the original omission was owing to an intention to evade payment of stamp duty:

Held that the certificate was not such as was contemplated by sec. 20, and did not make the document admissible; and that the Judge ought, under sec. 22, to have impounded the document and sent it to the Collector.—24 W. R., 88. *Prosunno Nath Lahiree vs. Tripoora Soondry Dabee.*

See also rulings quoted under sec. 16.

2nd, nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a criminal Court other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act;

See note under section 33.

3rd, when an instrument has been admitted in evidence, such admission shall not, except as provided in section fifty, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

Admission of instrument not to be questioned.

"The third proviso to this section is intended to settle an important question, regarding which there is at present a conflict of opinion, namely, the question as to whether an objection for want of stamp can be allowed in appeal when the document has been received in evidence in the Court below. We think it should not be allowed. The advantage gained to the revenue by allowing it seems to us to be more than counterbalanced by the delay and expense which must frequently be caused to suitors when a document forming the basis of the decision in the Court below is rejected on a purely technical ground in appeal. It might no doubt be provided that, on the defect being brought to notice in appeal, the party relying on the document might remedy it by paying in the deficient stamp-duty and penalty in the Appellate Court; but there would frequently be cases in which, being the respondent, he would not be present, or in which, if present, he would not have the money at hand at the moment, or in which again he would find it more to his interest to substitute other evidence for that objected to; and in such cases the result would usually be a postponement or remand. For these reasons we have deemed it best to provide that a document once admitted shall not afterwards be objected to; but for the protection of the revenue, we have in section 50 given power to the Appellate Court, either of its own motion or on the application of the Collector, to take the question of the stamp-duty into consideration; and if it declares that a higher duty or penalty was payable than was actually paid and the deficiency is not then paid, or it appears that there was an intention to evade the stamp-law, the Collector may, notwithstanding the admission of the document in evidence, prosecute for any offence that may have been committed.

We consider such a power necessary, not only in cases in which a lower court has pronounced an erroneous decision on a question of liability to stamp-duty, but still more in the much larger class of cases in which it has overlooked the point altogether."—*P. R. S. C.*, para. 29.

Where no application was made to the Lower Court to receive unstamped receipts for rent on payment of the stamp-duty and penalty under the provisions of Act X of 1862, the Appellate Court held that it was not in a position to order their admission on such payment.—7 W. R., 439. *Baboo Gour Pershad Sing vs. Lalla Nund Lal.*

The provisions of the stamp law (Regulation X of 1829) by which unstamped or insufficiently stamped documents are excluded, were framed primarily in the interests of the Government revenue, but were never intended to create or put an end to the rights of the parties. Where a document is admitted by the first Court as not requiring a stamp, its admissibility cannot be questioned in appeal. 16 *W. R.*, 6. *Enayetoolah vs. Shaik Meajan*.

An Appellate Court has no power to reverse the judgment of a Court of first instance merely on the ground that the document on which the suit was based did not bear a stamp at all.—5 *B. L. R.*, App., 10. *Sreenath Saha vs. Sharoda Govind Chowdhuri*.

Where a document is admitted by the Court of first instance as not requiring a stamp, its admissibility cannot be questioned in special appeal.—2 *C. L. R.*, 439. *Khoo Lal vs. Jungle Sing*.

A document once received without objection should not be rejected on appeal because it was not stamped, when the irregularity does not affect the merits of the case.—23 *W. R.*, 170. *Hur Chander Ghose vs. Wooma Soonduree Dassee*.

Where a Court of first instance, treating an unstamped promissory note, the after stamping of which was inadmissible, as a bond, received such instrument in evidence, on payment of stamp-duty chargeable on it as a bond and of the penalty; held that the reception of such instrument by such Court, being an irregularity not affecting the merits of the case, was no ground for reversing the decree.—1 *I. L. R.*, All., 725. *Afzulumnessa vs. Tej Ban*.

Where a Court of first instance erroneously admits a document without stamp, the error being one which does not affect the merits of the case as between the parties, does not constitute a proper ground for appeal.—25 *W. R.*, 80. *Roy Luchmeput Sing Bahadoor vs. Shaikh Moshuruff Ali*.

All that it would be right for the Court to require for the protection of the revenue, in cases where a lost deed was shown not to have had a stamp, would be that the same money should be paid, before admitting secondary evidence, as would have to be paid if the deed itself were produced. If the Court does not do that, but allows secondary evidence to be given of the contents of the deed, it is not an error which affects the merits of the decision, or a ground for special appeal.—20 *W. R.*, 63. *Haran Chunder Bhoree vs. Russick Chunder Neogy*.

An appeal lies to the High Court from the decision of a Judge in a Division Court rejecting a document, tendered in evidence under sec. 17, cl. 1 of Act X of 1862, on the ground that there had been an intention to evade the payment of stamp duty.

The point upon which the decision of the Court is to be final, under sec. 17 of the Stamp Act, is as to what is the proper amount of stamp duty which the document ought to bear, and not as to whether the Court ought, or ought not, to receive the document in evidence.

A Court to which a document is tendered in evidence under sec. 17 ought not to reject it, unless it clearly appears that there was an intention to evade the payment of stamp duty.—3 *B. H. R.*, O. C. J., 153. *The Royal Bank of India vs. Hormarji Kharsedji*.

A District Court refused to allow, under Act XVIII of 1869, sec. 20, an insufficiently stamped document to be admitted on payment of the full amount of stamp duty, and the penalty, on the ground that it was wilfully executed in fraud of the stamp law. Held that the High Court cannot in special appeal question the correctness of the District Court's refusal.—10 *B. H. R.*, 406. *Gambhirmal vs. Chejmal*.

The decision of the Court of first instance as to the admissibility of a document subject to the payment of stamp-duty is final, and cannot be reviewed by the Appellate Court.—2 *M. H. R.*, 321. *Lukmi Narayan Aiyar vs. Suppara Gaundan*.

XXXV. When the person impounding an instrument,

Instruments impounded how dealt with.

under section thirty-three has by law or consent of parties authority to receive evidence and admits such instrument in evi-

dence upon payment of a penalty as provided by section thirty-four, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

In every other case, the person so impounding an instrument shall send it in original to the Collector.

See App. A., para. 15.

See 24 W. R., 88. Prossonno Nath Lahiree vs. Tripoora Soondry Dabee.

XXXVI. When a copy of an instrument is sent to a Collector under the first paragraph of section thirty-five, he may, if he thinks fit, upon application made to him in this behalf, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument, or

when such instrument has been impounded only because it has been written in contravention of section twelve, or section thirteen, he may refund the whole penalty so paid.

XXXVII. When the Collector impounds any instrument under section thirty-three, or receives any instrument sent to him under the second clause of section thirty-five, he shall adopt the following procedure :—

Collector's power to stamp instruments impounded.

(a) If he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall upon application made to him in this behalf deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.

(b) If the Collector is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees ; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty, not less than five rupees and not more than ten times the amount of such duty or portion, as he thinks fit :

Provided that, when such instrument has been impounded only because it has been written in contravention of section

twelve or section thirteen, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

Every certificate under clause (a) of this section shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

Act XVIII of 1869, sec. 20, regulated the amount of penalty according to the time within which the deed was produced.

XXXVIII. If any instrument chargeable with duty and which is not duly stamped is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections thirty-three and thirty-seven, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of one anna only or to a bill of exchange or promissory note.

XXXIX. When the duty and penalty (if any) leviable in respect of any instrument have been paid under section thirty-four, section thirty-seven or section thirty-eight, the person admitting such instrument in evidence, or the Collector (as the case may be), shall certify by endorsement thereon that the proper duty or (as the case may be) the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct :

Provided that no instrument which has been admitted in evidence upon payment of duty and a penalty under section thirty-four shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate :

Provided also that nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.

Sec. 144, cl. 3 of the Code of Civil Procedure (Act X of 1877) enacts :—
“ Provided that no document shall be returned which, by force of the decree, has become void or useless.”

XL. The payment of a penalty under this chapter in respect of an instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp-law in respect of such instrument :

Prosecution for offence against stamp-law.

But no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

Proviso.

The first para. of this section contains a new provision. It permits the prosecution of a person for an offence against the Stamp Law, notwithstanding the payment by him of the penalty provided for in this Chapter. The second para. shows that the essence of the offence is the intention to evade payment ; consequently no prosecution should be instituted unless the Collector is satisfied of the existence of such intention.

The following cases are in point :—

The accused was prosecuted under Act XVIII of 1869, sec. 29, for executing a document on insufficiently stamped paper. The document recited that, “ whereas A and B have sold to me 2 gandas, 3 cowries of land under a kobala dated 9th Jeyt, 1283, in lieu of a consideration of Rs. 695, and whereas I have returned to the vendors in all 4 Cottahs of land worth about Rs. 25, and whereas in lieu of the said land the said vendors have given me 4 Cottahs of zerait land held by them, now I or my heirs shall have no objection whatever in regard to the mutual exchange of lands between the vendors and me the purchaser ; hence I have executed this *chitti* by way of conveyance or deed of exchange, which may be of service when required.” This document bore a stamp of eight annas, and it was executed only by the accused and presented by him for registration.

Held that the document was an instrument of transfer within the meaning of Art. 38, Sch. II, Act XVIII of 1869. *Held* also, that a Magistrate is bound, for the purpose of ascertaining whether any and what penalty should be imposed, to consider whether a person prosecuted under sec. 29, Act XVIII of 1869, had any intention to defraud by evading payment of stamp-duty.—2 I. L. R., Cal., 399. *The Empress vs. Dwarka Nath Chowdhry*.

A bond executed between a plaintiff, who sued upon it, and the defendants, contained the following clause :—“ and inasmuch as we (the defendants) are urgently in want of money, and are unable to procure a stamp at this moment, we have executed the bond on plain paper. Should it be necessary for you (plaintiff) to bring a suit against us, whatever penalty you may have to pay shall be made good by us, with interest.” The Small Cause Court Judge, before whom the case was tried, considered the above clause in the bond to be evidence of an

intention between the parties to avoid the stamp law, and refused to receive evidence to the contrary. He also refused to admit the bond in evidence. *Held*, on reference to the High Court, that the claim in question did not amount to an agreement to evade the stamp laws. The Judge might have inferred from it that it was the intention of the parties to evade the Stamp Laws, but in that case he should have heard evidence to the contrary.—3 *B. L. R.*, A. J. C., 329. *Soshee Bhusan Banerjee vs. Tara Chand Kar.*

A Magistrate who has been authorised by the Collector of a district, under the Stamp Act, to prosecute offenders against the stamp laws, is not competent also to try persons whom he prosecutes. The Collector should appoint some person other than a Magistrate to conduct the prosecutions.—3 *I. L. R.*, Cal., 622. *The Empress vs. Gangadhur Bhunjoo.*

XL I. When any duty or penalty has been paid, under section thirty-four, section thirty-seven or section thirty-eight, by any person in respect of an instrument, and by agreement, or under the provisions of section twenty-nine or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section thirty-nine shall be conclusive evidence of the matters therein certified.

This is a new provision. It declares that the payer of the penalty is entitled to recover the amount paid by him from the person who was bound by law or by agreement to pay it; and for the purpose of such recovery the certificate granted under section 39 shall be conclusive evidence of the matters therein certified.

* **XLII.** When any penalty is paid under section thirty-four or thirty-seven, the Chief Controlling Revenue-Authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

This section does not state under what circumstances the refund is to be ordered. It leaves the matter entirely at the discretion of the Chief Controlling Revenue Authority.

XLIII. If any instrument sent to a Collector under the second paragraph of section thirty-five be lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at

Persons paying duty or penalty may recover same in certain cases.

Remission of penalty paid under section 34 or 37.

Non-liability for loss of instruments sent under section 35.

Copy may be made of instruments so sent.

the expense of such first-mentioned person and authenticated by the person impounding such instrument.

The provisions of para. 3, sec. 25 of Act XVIII of 1869 have been re-enacted in this section, with the addition that the person producing an instrument of which the transmission has been directed, may require a copy thereof to be made at his expense and authenticated by the person impounding it.

XLIV. When any bill of exchange or promissory note chargeable with the duty of one anna, or any cheque, is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner hereinbefore provided may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

CHAPTER V.

REFERENCE AND REVISION.

XLV. If any Collector acting under section thirty, section thirty-seven or section thirty-eight feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue-Authority, and such Authority shall consider the case and send a copy of its decision to the Collector, and he shall proceed to assess and charge the duty (if any) in conformity with such decision.

XLVI. The Chief Controlling Revenue-Authority may state any case referred to it under section forty-five or otherwise coming to its notice and refer such case with its own opinion thereon, if the case arises in the territories for the time being administered by the Governor of Fort Saint George in Council or the Governor of Bombay in Council—to the High Court of Judicature at Madras or Bombay as the

case may be : if it arises in the North-Western Provinces or Oudh—to the High Court of Judicature for the North-Western Provinces : if it arises in the territories for the time being administered by the Lieutenant-Governor of the Panjáb—to the Chief Court of the Panjáb : if it arises in the Central Provinces—to the High Court of Judicature at Bombay ; and if it arises in any other part of British India—to the High Court of Judicature at Fort William.

Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

XLVII. If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

XLVIII. The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded : and it shall send to the Revenue-Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue-Authority shall, on receiving such copy, dispose of the case conformably to such judgment.

XLIX. If any Court other than a Court mentioned in section forty-six feels doubt as to the amount of duty to be paid in respect of any instrument under the first proviso to section thirty-four, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue-Authority, he would under section forty-six refer the same, and such Court shall deal with the case as if it had been referred under section forty-six, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Judge making the re-

ference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

References made under this section, when made by a Court subordinate to a District Court, shall be made through the District Court, and when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

See App. A., para. 17.

L. "When any Court in the exercise of civil or revenue jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-four, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section thirty-four, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument; and thereupon the Collector may, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section thirty-nine, or in section forty, prosecute any person for any offence against the stamp-law which the Collector considers him to have committed in respect of such instrument :

Provided that no such prosecution shall be instituted where the amount (including duty and penalty) which according to the determination of such Court was payable in respect of the instrument under section thirty-four is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty :

Provided also that, except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section thirty-nine.

See note under sec. 34.

CHAPTER VI.

ALLOWANCES FOR SPOILED STAMPS AND STAMPS NO LONGER REQUIRED.

L.I. Subject to such rules as may be made by the Governor General in Council as to the evidence which the Collector may require, allowance shall be made by the Collector for impressed stamps spoiled in the cases hereinafter mentioned, namely :—

(a) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any person :

(b) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued or put in circulation, or made use of in any other manner, and which, being a bill of exchange or cheque, has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon :

(c) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee ; provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular,

except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note :

(d.) The stamp used for any of the following instruments, that is to say :—

- (1) an instrument executed by any party thereto, but afterwards found by a competent Court to be absolutely void in law from the beginning :
- (2) an instrument executed by any person, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended :
- (3) an instrument executed by any party thereto, but which, by reason of the death of any person, by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed :
- (4) an instrument executed by any party thereto which, for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended :
- (5) an instrument executed by any party thereto which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose :
- (6) an instrument executed by any party thereto which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped :
- (7) an instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped :

Provided that, in the case of an executed instrument—

- (a) such instrument is given up to be cancelled :
- (b) the application for relief is made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circum-

stances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent out of British India, and in that case within six months after it has been received back in British India :

Provided also that, in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

It should be observed that applications for refund of the value of spoiled stamp should be made within six months from the dates mentioned above. The old Act allowed one year from the date of the purchase, for making such an application.

See App. A., para. 20.

LII. When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty, or when any stamp used for an instrument has been inadvertently rendered useless under section fourteen owing to such instrument having been written in contravention of the provisions of section twelve, the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

Provision has now been made for making allowance for misused stamps as distinguished from spoiled stamps which has been treated in the preceding section ; but as in the case of spoiled stamps, the period within which application for refund may be made is limited to six months after the date of the instrument, or, if it is not dated, after the execution thereof by the person by whom it was first or alone executed.

LIII. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof (a) other stamps of the same description and value, or, (b) if required, and he thinks fit, stamps of any other description to the same amount in value, or, (c) at his discretion,

Allowance under sections 51 and 52 how to be made.

the same value in money, deducting one anna for each rupee or fraction of a rupee.

LIV. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by such person with a *bona fide* intention to use it, and that he has paid the full price thereof, and that it was so purchased within the period of six months next preceding the date on which it is so delivered.

See App. A., para. 24.

The value of misused stamps and stamps not required for use, as mentioned in sections 52 and 54 respectively, could have been refunded under the old law within one year from the date of their purchase; the time has now been narrowed to six months only.

It should be observed that in order to entitle a person to allowance for stamp not required for use, it should be proved to the satisfaction of the Collector that it was purchased with a *bona fide* intention to use it, and that the person who is in possession of it has paid the full price thereof.

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

LV. The Local Government, subject to the control of the Governor General in Council, may make rules consistent herewith for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

Powers to make rules relating to sale of stamps.

Power to make rules generally to carry out Act.

Certain powers exercisable from time to time.

occasion requires.

LVI. The Governor General in Council may make rules consistent herewith to carry out generally the purposes of this Act.

LVII. All powers to make appointments, rules and orders conferred by this Act may be exercised from time to time as

All rules made under this Act, other than rules made under section fifty-five, shall be published in the *Gazette of India*, and all rules made under section fifty-five shall be published in the local Gazette. All rules published as required by this section shall, upon such publication, have the force of law.

LVIII. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

Obligation to give receipt in certain cases.

For penalty, see section 64.
It should be noted that the penalty is incurred only when a duly stamped receipt is demanded and refused.

LIX. Nothing herein contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.

Saving as to Court-fees.

The Court-fees are now regulated by Act VII of 1870.

LX. Every Local Government shall cause this Act to be carefully translated into the principal vernacular languages of the territories administered by it. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

Act to be translated, indexed and sold cheaply.

CHAPTER VIII.

CRIMINAL OFFENCES AND PROCEDURE.

LXI. Any person drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped, any person executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped, and

Penalty for executing, &c., instrument not duly stamped.

any person voting or attempting to vote under any proxy not duly stamped,

shall for every such offence be punished with fine which may extend to five hundred rupees :

Provided that, when any penalty has been paid in respect of any instrument under section thirty-four, section thirty-seven or section fifty, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

That which the Magistrate has to adjudicate upon, on a prosecution coming before him under section 24 of Act XVIII of 1869, is whether an offence against the Act has been committed, and whether the prosecution has been brought before him by the proper officer. Any person who makes himself liable by committing an offence within the terms of section 29 and the following sections, and who is prosecuted by the Collector or other officer duly empowered, may be convicted by the Magistrate under section 44.

If an instrument called a promissory note or other document of that kind and as such liable to the duty imposed by the Act is not duly stamped, the person subject to penalty is the person who makes it, and not the person in whose favor it is made.

The Magistrate of the District should not himself try a case in which he instituted the prosecution as Collector.—24 *W. R., Cr.*, 1. *The Queen vs. Nadi Chand Poddar.*

In a case decided by the Madras High Court, it was *held* that the donor under a deed insufficiently stamped was properly convicted, but that the donee had committed no offence under section 29, Act XVIII of 1869.—6 *M. H. R., App. V. Anonymous.*

In another case decided by the same Court, it was *held*, that attesting witnesses and persons who draft documents and note the fact with their signatures at the foot do not come within the words "make, execute, sign, or be a party to," and are therefore not punishable.—3 *M. H. R., App. XXVII. Anonymous.*

Para. 3 of this section and the proviso are not to be found in the old law. *

LXII. Any person required by section eleven to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that section, shall be punished with fine which may extend to one hundred rupees.

Penalty for failure to cancel adhesive stamp.

The persons referred to in section 11 are those who affix adhesive stamps and who execute instruments on any paper bearing an adhesive stamp.

Penalty for omission to comply with provisions of section 27.

LXIII. Any person who, with intent to defraud the Government of any duty,

(a) executes any instrument in which all the facts and circumstances required by section twenty-seven to be set forth in such instrument are not fully and truly set forth, or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits, fully and truly to set forth therein all such facts and circumstances,

shall be punished with fine which may extend to five thousand rupees.

The Select Committee in their Preliminary Report thus explain their views with regard to this section :—

“ In lieu of the provision of the former Bill rendering the parties to an instrument in which the full consideration passing under such instrument is not truly set forth in all cases liable to a fine of five times the amount of the proper duty which would have been payable if the consideration were truly stated, together with a further fine which might amount to 500 rupees, the liability of such persons has been restricted to cases in which there appears to have been a fraudulent intention ; and a single fine without any minimum limit, but with a maximum limit of 5,000 rupees.....has been provided. The minimum limit of fine..... has likewise been abolished, and all parties concerned in the wilful suppression or misrepresentation as regards the amount of the consideration given for, or the value of, the property to which the instrument relates, whether they are the executors of, or the persons employed in drawing up, such instrument, are made punishable in like degree. The effect of these alterations is to simplify, and probably on the whole to mitigate, the existing law.”—*P. R. S. C., para. 37.*

LXIV. Any person who, being required under section fifty-eight to give a receipt, refuses or neglects to give the same, or who, with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered, shall be punished with fine which may extend to one hundred rupees.

* The person referred to in section 58 is any person receiving any money exceeding Rs. 20 in amount, or any bill of exchange, cheque or promissory note for an amount exceeding Rs. 20, or receiving in satisfaction of a debt any moveable property exceeding Rs. 20 in value.

LXV. Every person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance ; or

(b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of,

any such policy, shall be punished with fine which may extend to two hundred rupees.

LXVI. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

LXVII. Whoever, with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made, and whoever, knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same, and whoever, with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force, shall be punished with fine which may extend to one thousand rupees.

LXVIII. Any person appointed to sell stamps who disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

It should be noted that, any person not appointed to sell stamps, if found selling, or offering for sale, any stamp, is punishable under this section. A person in possession of stamp which he does not require for use should not sell it, but should apply for refund of its value to the Collector under section 54 of this Act.

LXIX. No prosecution in respect of any offence punishable under this Act, or the General Stamp Act, 1869, or any Act thereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

The Chief Controlling Revenue-Authority, or any officer

authorized, by it in this behalf, may stay any such prosecution or compound any such offence.

The following Circular of the Board of Revenue requires attention and is therefore put *in extenso* for facility of reference :—

“ A. MONEY, Esq., C. B.

Duties of Collectors where unstamped or insufficiently stamped documents are produced before them.

No. 6 of December 1875.

The following extracts from Government Order No. 2857, dated 4th December 1875, containing the views of the Lieutenant-Governor with regard to the duties of District Collectors in cases in which unstamped or insufficiently stamped documents are produced before them, under circumstances sufficient to satisfy them that there was an intention of evading the law, are circulated for the information and guidance of the officers concerned; and the Member-in-charge directs that until further order reports be submitted to the Board of each case of prosecution for evasion of the stamp laws :—

‘2. Under section 43 of Act XVIII of 1869, it is necessary that all prosecutions under the Act should be instituted and conducted by the Collector or other authorized officer, and it is essential to a prosecution under section 29 that the Collector should be satisfied that the particular instrument, in respect of which a prosecution is to take place, was executed on unstamped, or insufficiently stamped, paper with the intention of evading payment of the proper stamp duty.’

‘3. But, when the Collector has satisfied himself upon this point, the Lieutenant-Governor is advised that it is not necessary that any fraudulent intention should be proved before the Court in which the offender is prosecuted. The offence is complete when the particular terms of section 29, creating such offence, have been contravened, and it is no defence to the prosecution to plead that the person charged had no intention of evading the law. It appears to have been the intention of the Legislature to make the question of intention one exclusively for the determination of the Collector, and the Criminal Court is bound to convict upon the mere proof of the facts; *i. e.*, on the production of the unstamped or under-stamped document, and evidence that it was executed, &c., by the accused person.’

‘5. The Lieutenant-Governor believes that Collectors have been deterred from putting the law into active operation by the supposed difficulty of adducing such evidence of fraudulent intention as would satisfy the Criminal Court. It is clear that cases will frequently occur in which a Collector may feel no moral doubt that an evasion of the law was intended, but in which direct evidence upon the question of intention might not be forthcoming. In such cases, I am to say, the Collector, if satisfied upon reasonable grounds of belief and probability that there was an intention of evading the law, should prosecute the offender in the Criminal Court.’

‘6. The almost stationary state of the General Stamp Revenue, contrasting as it does so remarkably with the rapid increase of receipts from Court Fees Stamps, shows the necessity of measures being taken to enforce the more general observance of the law. I am therefore directed to request that the Member-in-charge will issue a Circular to District Collectors, pointing out to them that, in cases in which unstamped or under-stamped documents come under their notice, under circumstances which are sufficient to satisfy them that there was an intention of evading the law, it is their duty to prosecute the offenders in a Criminal Court, and that the Government is advised that in such cases it is not necessary that any evidence to prove the fraudulent intention should be offered by the prosecution. As it is believed that the law has not hitherto been strictly enforced, it is the wish of the Government that care and circumspection should be used in instituting these prosecutions: but the Lieutenant-Governor believes that, if a few cases were prosecuted in every district, and convictions were obtained, the

obligations imposed by the law would be brought forcibly to the notice of all classes of the community, and a considerable increase of the stamp revenue would be the result. In these prosecutions, which would be instituted by way rather of warning than of punishment, it would not be necessary for the Collector to press for the infliction of severe penalties. The result of the prosecutions which may be instituted under these orders should be reported to Government, in order that it may be ascertained whether any modification of the existing law is necessary or desirable."—25 *W. R.*, 4. *Revenue Circulars*.

LXX. No Magistrate other than a Presidency Magistrate and a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.

. Jurisdiction of Magistrates. ..

Under section 44 of the old Act, offences punishable under the Stamp Law were triable within the limits of Calcutta, Madras and Bombay by a Magistrate of Police, and beyond those limits by the Magistrate of the District or a person exercising the powers of a Magistrate or of a Subordinate Magistrate of the first class.

LXXI. Every such offence committed in respect of any instrument may be tried in any district or Presidency-town in which such instrument is found, as well as in any district or Presidency-town in which such offence might be tried under the law relating to criminal procedure for the time being in force.

See Chapter VI, Act X of 1872.

LXXII. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it :

Operation of other laws not barred.

Provided that no person shall be punished twice for the same offence.

SCHEDULE I.

STAMP-DUTY ON INSTRUMENTS.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper, when such book or paper is left in the creditor's possession [Sch. 2, Art 5.] ⁵ ...	... One anna.	1 An.
2. ADMINISTRATION BOND ...	... The same duty as a Security-Bond (No. 14).	

N. B.—The last column is not a portion of the Act, but has been added for reference.

* The words within [] have reference to the corresponding Schedule and Article of Act XVIII of 1869.

A loan transaction on each page of a book or in loose paper entered thus :—"I, A. B., have this day borrowed of you C. D., Rs 100 with interest at 4 per cent. per mensem;—Signed A. B.—witness E. F., &c ; loan to be repaid in such and such instalments, and so on," requires the same stamp as a promissory note.—*II. C. Cir. Order No. 9, dated 12th May 1876. 25 W. R., 11. Rules &c., High Court.*

In a running account, a balance brought forward from the close of a previous year is not to be considered a new balance requiring a fresh stamp ; Act XVIII of 1869, Sch. II, Art. 5, providing for one stamp only to be affixed in such a case.—*24 W. R., 439. Indra Chand Aswal vs. Kalee Dass Mitter.*

A Hatchitta drawn up by only one of two parties to a money transaction, and purporting to represent the balance of accounts between them, but not assented to in any way by the other party, is not such a document as is contemplated by Art. 5, Sch. II of the General Stamp Act, and does not require to be stamped.—*25 W. R., 361. Kunjo Mohun Dass vs. Krishna Chundra Shaha.*

An adjustment of account is not admissible in evidence unless stamped with a one-anna stamp. *2 C. L. R., 346. Tariny Churn Nandy vs. Shaik Abdoor Rohoman.*

See also *13 W. R., 102. Raj Chunder Shaha vs. Gobind Chunder Koolal*, and *19 W. R., 246. Grindar Coomar Dutt Chowdry vs. Mohemur Bhattacharji*, and *3 C. L. R., 520. Brojendro Coomar Roy Chowdry vs. Sreemutty Brommowoyee Chowdhraim.*

SCHEDULE I.—*continued.*
 STAMP-DUTY ON INSTRUMENTS—*continued.*
 (See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII of 1869.
ADOPTION-DEED See <i>Instrument, No.</i> 38.		
3 AFFIDAVIT or declaration in writing on oath or affirmation made before a person authorized by law to admin- ister an oath [Sch. II, Art. 14.] See <i>Exemptions, Sche-</i> <i>dule II (No. 1).</i>	... One rupee.	1 Re.
4. AGREEMENT TO LEASE ...	... The same duty as a Lease (No. 39).	
5 AGREEMENT OR MEMORANDUM OF AN AGREEMENT [Sch. II, Arts. 3, 11.] <i>See Exemptions, Sche-</i> <i>dule II (No. 2).</i>	(a.) If relating to the sale of any Government security, share in a Company or Association or Bill of Ex- change ... One anna.	... 1 An.
	(b.) Whereby the owner or occu- pier of land in a village in the Bombay Presi- dency agrees to relinquish his rights therein to the Govern- ment, and to accept rights in other land in exchange for the right so re- linquished ... Four annas.	
	(c.) If not otherwise provided for by this Act ... Eight annas.	... 8 Ans.*

* A contract taken by the Department of Public Works from a contractor for the execution of works, falls within Art 11, Sch. II, Act XVIII of 1869 and must bear a Stamp of eight annas—13 *W. R.*, 353. *Anonymous*

An instrument which acknowledged receipt of a sum of money and provided for the payment of interest at a specified rate per *ensem*, was held to be an agreement falling

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>6. APPOINTMENT, in execution of a power, whether of trustees or of property moveable or immoveable, where made by any writing not being a Will [Sch. II, Art. 35.] ...</p>	... Fifteen rupees.	... 16 Rs.
<p>7. APPRAISEMENT or valuation made otherwise than under an order of the Court in the course of a suit [Sch. I, Art. 21.]</p>	<p>The same duty as an Award (No. 10). See App. D.</p>	
<p>See Exemptions, Schedule II (Nos. 3 & 4).</p>		
<p>APPRENTICE-SHIP DEED ...</p>	<p>See Instrument, No. 31.</p>	
<p>8. ARTICLES OF ASSOCIATION OF A COMPANY [Sch. II, Art. 33.]</p>	<p>Twenty-five rupees. ... 16 Rs.</p>	

within Act XVIII of 1869, Sch. II, Art. 11.—23 W. R., 403. *Mrs. A. Ferrier vs. Ram Kulpo Ghose.*

The plaintiffs drafted the following letter, dated 5th June 1871, and sent it to the defendant for signature:—"I have this day sold to you 500 to 700 cases of first quality of hogs' lard of my manufacture and mark, at Rs. 43 per case of 8 tins of 10 seers each, or two bazar maunds nett, as usual; delivery to be given and taken in all 12 months, as it is prepared, by instalments of 40 to 60 cases at a time from my manufactory, commencing from this day. Cash on delivery of each lot. I engage not to sell any hogs' lard to any party besides yourselves, nor to make any shipments during the term of this contract without first obtaining your consent in writing, or I will render myself liable to yourselves to a penalty of Rs. 5,000 by way of liquidated damages, without prejudice to your other rights. Should I fail to deliver the hogs' lard to you, according to this contract, and should you fail to take delivery in any month of any of the instalments of hogs' lard when ready, and after I have given you notice in writing, you must render yourselves similarly liable to a penalty of Rs. 5,000 as and by way of liquidated damages." This letter was signed, by the defendant, and, as the plaintiffs alleged, formed the contract between them. The letter bore a stamp of one anna. In an action for a breach of the contract, it was tendered in evidence by the plaintiffs, and objection was taken to it that it was insufficiently stamped, that it required an *ad valorem* stamp, as being a bond for the payment of money. Held it was a document which required an eight-anna stamp only under clause 11 of schedule II of Act XVIII of 1869 and the document was admitted on payment of the stamp and penalty.—7 B. L. R., O. C., 510. *Robert and Charriol vs. C. G. M. Shiroore.*

SCHEDULE I—*continued*.STAMP-DUTY ON INSTRUMENTS—*continued*.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>9. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court [Sch. II, Art. 41.] ...</p> <p>ASSIGNMENT ... { See Conveyance, No. 21 and Transfer, No. 60.</p> <p>AUTHORITY TO ADOPT ... See Instrument, No. 88.</p>	<p>Two hundred and fifty rupees. ...</p>	<p>500 Rs.</p>
<p>10. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than by an order of the Court in the course of a suit [Sch. I, Art. 22.]</p> <p>(a.) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000</p> <p>(b.) In any other case ...</p> <p>See Exemption, Schedule II (No. 6).</p>	<p>The same duty as a Bond (No. 13) for such amount ...</p> <p>Five rupees.</p>	<p>See App. D.</p>

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
11. BILL OF EXCHANGE OR PROMISSORY NOTE, &c.— <i>continued.</i>	(c.) When payable at more than one year after date or sight...	The same duty as a Bond (No. 13) for the amount of such bill or note.*
12. BILL OF LADING [Sch. II, Art. 9.] ... <i>See Exemption, Schedule II (No. 7).</i>	... .. Rs. When the amount or value secured does not exceed ... When such amount or value exceeds Rs. 10, but does not exceed ... When such amount or value exceeds Rs. 50, but does not exceed ... and for every Rs. 100 or part thereof in excess of Rs. 100 up to ... 1,000 ... and for every Rs. 500 or part thereof in excess of 1,000	Four annas. ... 4 Ans. If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set. Two annas. Four annas. Eight annas. Eight annas. Two rupees eight annas.
13. BOND (not otherwise provided for by this Act) [Sch. I, Art 5.] <i>See Administration-Bond (No. 2), Customs Bond (No. 24), Indemnity-Bond (No. 28), Security-Bond (No. 14).</i> <i>See Exemptions, Schedule II (No. 8).</i>	...	See App D.

* In a suit to recover money on the basis of a document to this effect :—"Whereas I (defendant) have borrowed Rs. 1,500 of the Company's coin from you without interest, without a bond; hence I declare that I shall repay on or before the 15th Falgun Suddi, the whole amount in question in one lump, and take back this *chittee*; should I fail to repay the amount in question on the above date, I will pay interest at 1 per cent. per mensem from the 1st Choitra—payment month after month. Therefore I write this *chittee* for the loan (*dast gurdan*) without a bond, that it may be of service in future." It was held that the *chittee* is in substance a promissory note.—21 W. R., 446. *Nandan Misser vs. Mussamut Chittur Buttee.*

See also 14 W. R., App. O. J., 38. *Chunder Kant Mookerji vs. Kartic Chunder Chaita.*

SCHEDULE I—continued.

STAMP-DUTY ON INSTRUMENTS—continued.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
14. BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money received by virtue thereof [Sch. I, Art. 12.] <i>See Exemptions, Schedule II (Nos. 8 and 12).</i>	Rs. (a.) When the amount secured does not exceed 1,000 ... (b.) In any other case ... Five rupees.	.. The same duty as a Bond (No. 13). Sec App. D.
15. BOTTOMRY-BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage [Sch. I, Art. 6].	...	The same duty as a Bond (No. 13). The same duty as a Bond.
16. CERTIFICATE OF SALE, granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer* ...	...	The same duty as a Conveyance (No 21) for a consideration equal to the amount of the purchase-money

* Under Act XVIII of 1869 there was no distinct provision for Sale Certificates which came under the class of Conveyance and was charged as such, but the duty chargeable on such instruments was wholly remitted by No 3906, dated 24th October 1873.

See also *Rev. Cir. No. 4 of January 1876.*—25 W. R., G. *Rev. Cir.*, and No. 2 of April 1876. 25 W. R., 12. *Rev. Cir.*

SCHEDULE I—*continued.*STAMP-DUTY ON INSTRUMENTS—*continued.**(See section 5).*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
17. CERTIFICATE OR OTHER DO- CUMENT evi- dencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or As- sociation, or to become proprie- tor of shares, scrip or stock in or of any Com- pany or Associa- tion [Sch. II, Art. 4]. ...	... One anna.	... 1 An.
18. C H A R T E R- PARTY, that is to say, any in- strument (except an agreement for the hire of a tug- steamer) where- by a vessel or some specified principal part thereof is let for the specified pur- poses of the charterer [Sch. II, Art. 22.] ...	... One rupee.	... 2 Rs.
19. CHEQUE, for an amount exceed- ing twenty rupees [Sch. II, Art. 1.] ...	... One anna.	1 An.

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>20. COMPOSITION. DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors [Sch. II, Art. 28.]</p>	<p>... Ten rupees.</p>	<p>8 Rs.</p>
<p>21. CONVEYANCE, not being a TRANSFER mentioned in No. 60 [Sch. I, Art. 15.]^a</p> <p><i>See Exemptions, Schedule II, (Nos. 5 and 17).</i></p>	<p>When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50 Eight annas.</p> <p>When it exceeds Rs. 50 but does not exceed ... 100 One rupee.</p> <p>For every Rs. 100 or part thereof in excess of Rs. 100 up to ... 1,000 One rupee.</p> <p>and for every Rs. 500 or part thereof in excess of 1,000 Five rupees.</p>	<p>See App. D.</p>

^a See 11 W. R., 365. *Pitaye Ahung vs. Girghes Koer Ajooah.* See also 3 B. L. R., App., 30. *Tetai Abom vs. Gagai Gura Chawa.*

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>CO-PARTNER-SHIP ... See <i>Instrument, No. 32.</i></p> <p>22. COPY OR EXTRACT, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees* [Sch. I, Art. 23.]</p> <p>See <i>Exemptions, Schedule II, (Nos. 9 and 10).</i></p>	<p>(a.) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ... Eight annas.</p> <p>(b.) In any other case ... One rupee.</p>	<p>.. See App. D.</p>
<p>23. COUNTERPART OR DUPLICATE of any instrument chargeable with duty, and in respect of which the proper duty has been paid [Sch. II, Art. 16]† [Sch. I, Art. 23].</p>	<p>(a.) If the duty with which the original instrument is chargeable does not exceed one rupee ... The same duty as is payable on the original.</p> <p>(b.) In any other case ... One rupee.</p>	<p>See App. D.</p>

A schedule appended to a deed of sale does not require to be stamped under the provisions of Act XVIII of 1869.—6 *M. H. R., App. XXXVI. Anonymous.*

No *ad valorem* stamp duty is payable under Act XVIII of 1869 upon a conveyance where the consideration consists of shares in a public Company made over to the vendor.

The word "amount" in Art. 15, Sch. I of that Act signifies the sum total, or amount of money, forming the consideration.

If the express words of an Act do not warrant or necessitate a demand of duty or charge, it is not competent to a Court of law to extend such enactment or to give the words meaning beyond their strict and literal signification so as to include any case which may reasonably come within the spirit of the enactment.—16 *W. R., 208. The Port Canning Company, Limited, Petitioners.*

* See *App. A. para. 28.*

The mere omission to stamp a copy of a document the original of which is the basis of a suit, does not justify the dismissal of the suit.—6 *W. R., 49. Raj Narain Singh vs. Koonwar Dowlut Singh.*

† No. 2255 of 23rd July 1875 published in the *Gazette of India* dated 24th July 1875 directed "that the duty chargeable on the counterpart of any instrument shall in no case exceed the duty charged on the instrument itself."—This rule has been followed in this Act.

SCHEDULE I.—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII of 1869.
24. CUSTOMS BOND [Sch. I, Art. 8.] ...	... The same duty as a Security-Bond (No. 14).	.. -
25. DECLARATION OF ANY TRUST of or concerning any property, when made by any writing not being a will [Sch. II, Art. 36.] ..	... Fifteen rupees.	See App. D. 16 Rs.
26. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods, exceed in value twenty rupees ...	... One anna.	
DEPOSIT OF TITLE-DEEDS ... See Instrument, No. 29.		
DISSOLUTION OF PARTNERSHIP ... See Instrument, No. 33		

SCHEDULE I.—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
DUPLICATE ... See <i>Counterpart, No 23.</i>		
27. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by letters patent ...	In the case of an Advocate or Vakil Five hundred rupees In the case of an Attorney ... Two hundred and fifty rupees.	
See <i>Exemption, Schedule II (No. 11).</i>		
EXCHANGE ... See <i>Instrument, No 35</i>		
EXTRACT ... See <i>Copy, No. 22</i>		
FURTHER CHARGE See <i>Instrument, No. 30.</i>		
GIFT ... See <i>Instrument, No 36</i>		
28. INDEMNITY-BOND* [Sch. I, Art. 9.] ...	... The same duty as a Security-Bond (No 14.)	See App D.
INSPECTORSHIP-DEED ... See <i>Composition-deed, No. 20.</i>		
23. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property [Sch. II, Art. 21.]	(a.) When such loan is repayable more than three months, but not more than one year, from the date of such instrument. (b.) When such loan is repayable not more than three months from the date of such instrument	The same duty as a New Bill of Exchange (No 11 (b)) for the amount secured Half the duty payable on a Bill of Exchange (No. 11 (b)) for the amount secured. 2 Rs.

* Where a document, purporting to be a conveyance, and for only one consideration, contains words which merely express the usual covenants for title, these words cannot be considered as constituting an indemnity bond, so as to require an additional stamp-duty. — 11 L. R., 133. *Mad. Anonymous.*

SCHEDULE I—continued.

STAMP-DUTY ON INSTRUMENTS—continued.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY [Sch I, Art. 17] [Sch. I, Art. 12]</p>	<p>(a.) When the original mortgage is one of the description referred to in No. 44, clause (a), of this schedule The same duty as a Conveyance (No 21) for a consideration equal to the amount secured by such instrument ...</p> <p>(b.) When such mortgage is one of the description referred to in No. 44, clause (b), of this schedule The same duty as a Bond (No. 13) for the amount secured by such instrument. ...</p>	<p>Conveyance-stamp.</p> <p>Bond-stamp.</p>
<p>31. INSTRUMENT OF APPRENTICESHIP, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship (No. 9 of this schedule)</p>	<p>... Five rupees.</p>	
<p>See <i>Exemption, Schedule II (No. 12 (c)).</i></p>		
<p>32. INSTRUMENT OF CO-PARTNERSHIP [Sch. II, Art. 26]. ...</p>	<p>... Ten rupees.</p>	<p>4 Rs.</p>
<p>33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP [Sch. II, Art. 17]. ...</p>	<p>... Five rupees.</p>	<p>1 Rs.</p>

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
34. INSTRUMENT OF DIVORCE, that is to say, any instrument by which any person effects the dissolution of his marriage ...	... One rupee.	
35. INSTRUMENT OF EXCHANGE of any property [Sch. I, Art. 18] [Sch. II, Art. 38]. ...	... The same duty as a Conveyance (No 21) for a consideration equal to the value of the property of greater value as set forth in such instru- ment ...	See App. D.
36. INSTRUMENT OF GIFT (OTHER THAN A SETTLE- MENT OR WILL) [Sch. II, Art. 37]. ...	... The same duty as a Conveyance (No 21) for a consideration equal to the value of the property as set forth in such instrument ...	16 Rs.*
37. INSTRUMENT OF PARTITION [Sch. I, Art. 18] [Sch. II, Art. 39]. ...	... The same duty as a Bond (No. 13) for the amount of the value of the prop- erty divided as set forth in such instru- ment ...	See App. D.

* On instruments of gift of immoveable property when the value thereof does not exceed Rs. 1,500—reduced to the duty chargeable under Sch. I on a conveyance, the consideration-money in which is the same as the value of the immoveable property given.—No. 179, dated April 16, 1875.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>38. INSTRUMENT (OTHER THAN A WILL) CONFERRING OR PURPORTING TO CONFER AN AUTHORITY TO ADOPT [Sch. II, Art 31].</p>	<p>... Ten rupees.</p>	<p>8 Rs.</p>
<p>INSURANCE ... See <i>Policy</i>, No. 49.</p>		
<p>(a.) Where by such lease the rent is fixed and no premium is paid or delivered and such lease purports to be for a term—</p>	<p>... See App. D.</p>	
<p>of less than one year ...</p>	<p>The same duty as a Bond (No. 13) for the whole amount payable or deliverable under such lease.</p>	
<p>39. LEASE [Sch. I, Art. 19]. See <i>Agreement to lease</i> (No. 4). See <i>Exemptions, Schedule II</i> (No. 13).</p>	<p>of not less than one year, but not more than three years ...</p>	
	<p>The same duty as a Bond (No. 13) for the average annual rent reserved.</p>	
	<p>exceeding three years</p>	
	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent reserved.</p>	

STAMP ACT.

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>89. LEASE,—<i>contd.</i> See <i>Agreement to lease</i> (No. 4). See <i>Exemptions, Schedule II</i> (No. 13).</p>	<p>(b.) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term.</p> <p>(c.) Where the lease is granted for a fine or premium, and where no rent is reserved.</p> <p>(d.) Where the lease is granted for a fine or premium in addition to rent reserved.</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease.</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered :</p> <p>Provided that, when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.</p>	

* A petition asking for a lease, when used as evidence of a contract to be entered into between parties, is not subject to the payment of stamp duty.—14 W. R., 178. *Chodnes Munder vs. Chaudes Lal Dass.*

After a complete lease has been executed, stamped, and registered, if another docu-

SCHEDULE I—continued.

STAMP-DUTY ON INSTRUMENTS—continued.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP DUTY UNDER ACT XVIII OF 1869.
40. LETTER OF ALLOIEMENT OF SHARES in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company.	... One anna.	...
41. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn [Sch II, Art. 2]. ...	... One anna.	... 1 An.
42. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion [Sch. II, Art. 29]. ...	... Ten rupees.	... 8 Rs.
43. MEMORANDUM OF ASSOCIATION OF A COMPANY [Sch. II, Art. 34].	... Fifteen rupees.	... 16 Rs.

ment is prepared and executed with a view to alter the first, and substitute new terms so far as the rent is concerned, it requires, under the Stamp Act, to be itself stamped with the stamp provided for a lease.—20 W. R., 36. *Byjnath Dutt Jha vs. Mussamut Puteches Debais.*

SCHEDULE I—*continued.*STAMP-DUTY ON INSTRUMENTS—*continued.*

(See section 5).

DESCRIPTION OF INSTRUMENT	PROPER STAMP-DUTY.	STAMP DUTY UNDER ACT XVIII OF 1869.
<p>44. MORTGAGE DEED not provided for by No. 14, No 18, No 29 or No. 55 of this schedule [Sch. I, Art 16] [Sch. I, Art 10].</p> <p>See <i>Exemptions, Schedule II</i> (No. 12 and No. 14 (b)).</p>	<p>(a.) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ..</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed</p> <p>(b.) When at the time of execution possession is not given or agreed to be given as aforesaid ...</p> <p>The same duty as a Bond (No 13) for the amount secured by such deed.</p>	<p>Conveyance-stamp.</p> <p>Bond-stamp.</p>
<p>45. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public [Sch. II, Art. 23].</p>	<p>One rupee.</p>	<p>2 Rs.</p>

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
46. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees* ...	... One anna.	
47. NOTE OF PROTEST BY THE MASTER OF A SHIP [Sch. II, Art. 12]. ...	... Eight annas.	... 8 As.
PARTITION ... See <i>Instrument, No.</i> 37.		
PARTNERSHIP ... See <i>Instrument, Nos.</i> 32 and 33.		
48. PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making or using or selling such invention in India [Sch. II, Art. 40]. ...	... One hundred rupees.	100 Rs.

* See App. A. para. 29.

STAMP ACT.

SCHEDULE I—continued.

STAMP-DUTY ON INSTRUMENTS—continued.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.		STAMP-DUTY UNDER ACT XVIII OF 1869.
	If drawn singly.	If drawn in dupli- cate, for each part.	
	Rs. A. P.	Rs. As. P.	
49. POLICY OF IN- SURANCE [Sch. I, Art. 3]. <i>See Exemption, Schedule II (No. 14 (a)).</i>			
(a.) In the case of Sea-in- surance—			
When the amount insured Rs. does not exceed 1,000	0 4 0	0 2 0	See App. D.
And for every fur- ther sum of Rupees 1,000 or part there- of in ex- cess of ...1,000	0 4 0	0 2 0	
(b.) In the case of any other in- surance—			
When the amount insured does not exceed ...1,000	0 6 0	0 3 0	
And for every fur- ther sum of Rs. 1,000 or part there- of in ex- cess of 1,000	0 6 0	0 3 0	

SCHEDULE I.—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII of 1869.
50. POWER-OF-ATTORNEY, not being a proxy chargeable under No. 51* [Sch. II, Arts 13, 18, 19 and 32]. ...	(a.) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction ...	See App. D.
	(b.) When authorizing one person or more to act in a single transaction other than that mentioned in (a)	
	(c.) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally ...	
	(d.) When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ...	
	(e.) In any other case ...	
	Eight annas.	
	One rupee.	
	Five rupees.	
	Ten rupees.	
	One rupee for each person authorized.	

* See App. A. para. 30.

For a power of attorney executed under the provisions of section 33 (a) of the Indian Registration Act VIII of 1871 a stamp of 8 annas is sufficient under Art. 13, Sch. II of the General Stamp Act XVIII of 1869.—9 B. H. R., 43. *In re Keshav Kasinath.*

A sunnud which authorises a gomasta to attach rents and to sue for them must be stamped: if a general power of attorney authorizing him to collect and sue for rents, it must bear a four rupees stamp under the provisions of Act X of 1862.—10 W. B., 39, F. B. *Rughoo Nundun Thakoor vs. Ram Chunder Kopali.*

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p><i>Explanation.</i>—For the purposes of this number more persons than one when belonging to the same firm shall be deemed to be one person.</p>		
<p>PROMISSORY NOTE See <i>Bill of Exchange</i>, No. 11.</p> <p>PROTEST, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note [Sch. II, Art. 21]. See <i>Notarial Act</i>, No. 45.</p>		2 Rs.
<p>PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such [Sch. II, Art. 25]. See <i>Notarial Act</i>, No. 45.</p> 2 Rs.

SCHEDULE I—continued.

STAMP-DUTY ON INSTRUMENTS—continued.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY	STAMP-DUTY UNDER ACT. XVIII OF 1869.
51. PROXY empowering any person to vote at any one meeting of—		
(a.) Members of a Company whose stock or funds is or are divided into shares and transferable :	... One anna.	... 1 An.
(b.) Municipal Commissioners :		
(c.) Proprietors, Members or Contributors to the funds of any Institution [Sch. II, Art. 8].		
52. RECEIPT FOR ANY MONEY OR OTHER PROPERTY THE AMOUNT OR VALUE OF WHICH EXCEEDS TWENTY RUPEES* [Sch. II, Art. 7.]	... One anna.	... 1 An.
See Exemptions, Schedule II (No. 15).		

* Receipt taken by Civil Courts from suitors for the repayment of deposit-money exceeding Rs. 20, was liable to a stamp duty of one anna, under the provisions of sec. 61, Sch. A, Act X of 1862.—*Civil Circular H. C., No. 22, dated the 13th September 1865.*—4 W. R., 1, C. Cir.

The general receipt given by the Head of a Government Office on the back of a Pay Abstract is not liable to a stamp duty; but when the amount of the Pay Abstract comes to be distributed the receipts of the payees for salaries exceeding Rs. 20 a month must have a stamp of one anna affixed to each, like other receipts given for the payment of money. The taking of such receipts on the back of a general Pay Abstract does not form any ground of exemption.—No. 3867 of the G. O. in C., dated the 31st July, 1862, *.

SCHEDULE I—continued.
STAMP-DUTY ON INSTRUMENTS—continued.
(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP DUTY UNDER ACT XVIII OF 1869.
<p>53. RECONVEYANCE OF MORTGAGED PROPERTY [Sch. II, Art. 27]</p> <p>(a.) If the consideration for which the property was mortgaged does not ex- Rs. ceed ... 1,000</p> <p>(b.) In any other case</p>	<p>The same duty as a Conveyance (No 21) for the amount of such consideration as set forth in the reconveyance.</p> <p>Ten rupees.</p>	<p>4 Rs.</p>
<p>54. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property [Sch II, Art. 30].</p> <p>(a.) If the amount or value of the claim does not Rs. exceed 1,000</p> <p>(b.) In any other case ...</p>	<p>The same duty as a Bond (No. 13) for such amount or value as set forth in the release.</p> <p>Five rupees.</p>	<p>8 Rs.*</p>
<p>55. RESPONDENTIA-BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination [Sch. I, Art. 7]...</p>	<p>... The same duty as a Bond (No. 13).</p>	<p>Bond-stamp.</p>

* On a release of any claim secured by a document chargeable with stamp-duty of less than Rs 8—*reduced* to the duty with which such document is chargeable.—No. 2201, dated April 2, 1874.

On a release of any claim affecting any property when such claim is not secured by a document chargeable with stamp-duty, if the value of the property is expressed in the release, and does not exceed Rs. 700—*reduced* to the duty with which a conveyance of the property would be chargeable if the consideration for the conveyance equalled the value of the property expressed in the release.—1b.

SCHEDULE F—continued.

STAMP-DUTY ON INSTRUMENTS—continued.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
56. REVOCATION OF ANY TRUST of or concerning any property by any instrument other than a will	Ten rupees.	
57. SETTLEMENT [Sch. I, Art. 14].	The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement. ...	Bond-stamp.
58. SHIPPING-ORDER for or relating to the conveyance of goods on board of any vessel [Sch. II, Art. 6].	One anna.	1 An.
SPECIFICATION See <i>Petition</i> , No. 48.		
59. SURRENDER OF LEASE [Sch. I, Art. 20]. ...	(a) When the duty with which the lease is chargeable does not exceed five rupees ... The duty with which such lease is chargeable. (b) In any other case ... Five rupees.	See App D.
See <i>Exemption</i> , Schedule II (No. 16).		
60. TRANSFER [Sch. I, Arts. 4 & 13].*	(a) Of shares in a Company or Association One-quarter of the duty payable on a Conveyance (No. 21). (b) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance—	See App-D.
See <i>Exemptions</i> , Schedule II (No. 17).		

* See 11 W. R., 365. *Pitaya Ahung vs. Girghoo Koor Afjoodah*. 3 B. L. R., App. 80. *Tilai Adom vs. Gagai Gura Chawn*.

SCHEDULE I—continued.

STAMP-DUTY ON INSTRUMENTS—continued.

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>60. TRANSFER — contd [Sch I, Arts. 4 & 13]. See Exemptions, Schedule II (No. 17).</p>	<p>1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed five rupees</p> <p>2. In any other case ... Five rupees.</p> <p>(c.) Of any property under the Administrator General's Act, 1874, section 31^a ... Ten rupees.</p> <p>(d.) Of any trust-property from one trustee to another trustee with out consideration ... Five rupees.</p>	<p>The duty with which such Bond, Lease, Mortgage-deed or Policy of Insurance is chargeable.</p> <p>See App. D.</p>
TRUST ... See Declaration, No 25.		
VALUATION ... See Appraisal, No. 7.		

* Sec. 31 of the Administrator General's Act (II of 1874):—

Any private executor or administrator, may, with the previous consent of the Administrator General of the Presidency in which the property comprised in the probate or letters of administration is situate, by an instrument in writing under his hand, bearing a stamp of ten rupees and notified in the local Gazette, transfer all estates, effects and interests vested in him by virtue of such probate or letters to the Administrator General by his name of office;

and thereupon the transferor shall be exempt from all liability as such executor or administrator, as the case may be, for any act or omission in respect of the said property after the date of the said transfer;

and the Administrator General for the time being shall have the rights and be subject to the liabilities which he would have had, and to which he would have been subject, if the probate or letters of administration, as the case may be, had been granted to him by his name of office at the date aforesaid.

Nothing herein contained shall be taken to exempt any such transferor from liability for acts and omissions in respect of the said property prior to the transfer.

SCHEDULE I—*concluded.*

STAMP-DUTY ON INSTRUMENTS—*concluded.*

(See section 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	STAMP-DUTY UNDER ACT XVIII OF 1869.
<p>61. WARRANT FOR GOODS, that is to say, any in- strumentevidenc- ing the title of any person there- in named, or his assigns, or the holder thereof, to the property in any goods ly- ing in or upon any dock, ware- house or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be [Sch. II, Art. 10].</p>	<p>... Four annas.</p>	<p>4 As.</p>

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.*

- 1 Affidavit or declaration in writing when made—
 - (a) as a condition of enlistment under the Indian Articles of War ;
[No. 7516, dated December 31, 1874.]†
 - (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
 - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
[Sec. 15, cl 12 of Act XVIII of 1869.]
2. Agreement or memorandum of agreement—
 - (a) for or relating to the sale of goods or merchandize exclusively, not being a note or memorandum chargeable under No. 46 of schedule I ;
[Sec. 15, cl. 8 of Act XVIII of 1869.]
for service in British Burma under the Chief Commissioner of that Province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner ;
[No. 599, dated January 23, 1874.]
 - (c) made by raiyats for the cultivation of the poppy for Government ;
[No. 1228, dated February 17, 1870.]
 - (d) made in the form of tenders to the Government of India for or relating to any loan ;
 - (e) made regarding the occupancy of land denoted by a survey-number, and the payment of revenue therefor, under Bombay Act I of 1865 ;
 - (f) made under the European Vagrancy Act, 1874, section 17.‡
3. Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law.
4. Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

* A letter containing an admission does not require a stamp before it can be admitted as evidence.—28 W R 325, *Sital Persaud vs. Monohur Doss*.

Orders upon tenants to hold themselves responsible to a particular person to whom a release has been made by their landlord, are not documents which the law requires to be stamped, and ought not to be rejected as evidence on the ground of their not being stamped.—25 W. R., 80. *Bukhes Kunnes Loll vs. Moharanes Thakoormath Sai*.

† N B.—The words within [] in this Schedule, have reference to exemptions granted on similar instruments by Act XVIII of 1869 and Notifications under the said Act.

‡ Section 17 of the European Vagrancy Act (No. IX of 1874) :—
Any vagrant or other person of European extraction may enter into an agreement in writing with the Secretary of State for India in Council, binding himself—

(a) to proceed to such port in British India as shall be mentioned in the agreement ;
(b) there to embark on board such ship and at such time as is directed by an officer appointed in this behalf by the Local Government of the territories in which such port is situate, for the purpose of being removed from India at the expense of the said Secretary of State in Council ;

(c) to remain on board such ship until she has arrived at her port of destination ; and
(d) not to return to India until five years have elapsed from the date of such embarkation.

Every such agreement may be on unstamped paper and shall be in the form set forth in the second schedule to this Act annexed, or as near thereto as circumstances admit.

5. Assignment of copyright by entry made under Act No.-XX of 1847,* section 5.
6. Award under Bombay Act VI of 1873, section 81, or Bombay Act III of 1874, section 18.
7. Bill of lading, when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1875,† and are to be delivered at another place within the limits of the same port.
8. Bond when executed by—
 - (a) the sureties of middlemen (Iambardais or khattadars) taking advances for the cultivation of the poppy for Government; [F.No. 503, dated January 22, 1875, modified.]
 - (b) headmon nominated under rules framed in accordance with Bengal Act III of 1876‡, section 99, for the due performance of their duties under that Act;
 - (c) any person for the purpose of guaranteeing that the local income, derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

[No. 382, dated January 16, 1874.]
9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

[Sec. 15, cl. 13 of Act XVIII of 1869.]

* Section 5 of the Copyright Act (No. XX of 1847):—

And it is enacted, that after the passing of this Act, it shall be lawful for the proprietor of Copyright in any book, published after the passing of the said Act of Parliament, 3 and 4 Wm. 4, c. 85, to make entry in the Registry Book of the title of such book, the time of the first publication, and the name and place of abode of the publisher thereof, and the name and place of abode of the proprietor of the Copyright in the said book, or of any portion of such Copyright in the form in that behalf given in the Schedule to this Act annexed, upon payment of the sum of Two Rupees to the said Secretary, and that it shall be lawful for every such registered proprietor to assign his interest, or any portion of his interest therein, by making entry in the said Book of Registry of such assignment, and of the name and place of abode of the Assignee thereof, in the form given in that behalf in the said Schedule, on payment of the like sum; and such assignment so entered shall be effectual in Law to all intents and purposes whatsoever, without being subject to any sum or duty, and shall be of the same force and effect as if such assignment had been made by Deed.

† By section 4 of the Indian Ports Act (No. XII of 1875) 'Port' has been made to include 'also any part of a river or channel in which this Act is for the time being in force.'

‡ Section 99 of the Bengal Irrigation Act (No. III of 1870 B. O.):—

The Lieutenant-Governor may from time to time make rules to regulate the following matters:—

- (a) the proceedings of any officer who, under any provision of this Act, is required or empowered to take action in any matter;
- (b) the cases in which, the officers to whom, and the conditions subject to which, orders and decisions given under any provision of this Act, and not expressly provided for as regards appeal, shall be appealable;
- (c) the person by whom, the time, place, or manner at or in which, anything for the doing of which provision is made in this Act, shall be done;
- (d) the amount of any charge made under this Act;
- (e) and generally to carry out the provisions of this Act.

The Lieutenant-Governor may, from time to time, alter or cancel any rules so made.

Such rules, alterations, and cancellment shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

Provided that no rules shall be made by the Lieutenant-Governor under the powers conferred on him by this section until a draft of the same shall have been published in the *Calcutta Gazette* for one month, after which time the Lieutenant-Governor may from time to time alter or cancel any rules so made, or with such alterations, additions, and omissions as he may think fit.

10. Copy of registration of emigrants furnished under section 27 or section 29 of the Indian Emigration Act, 1871*.
11. Entry—
 - (a) of an advocate, vakil or attorney on the roll of any High Court, when he has previously been enrolled in a High Court established by Royal Charter;†
 - (b) on the roll of any High Court, as an attorney, of an articled clerk bound as such before this Act comes into force.
12. Instruments—
 - (a) executed by persons taking advances under the Land Improvement Act‡, 1871, or by their sureties, as security for the repayment of such advances;
 - (b) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money received by virtue thereof;§

[Sec. 15, cl. 7 of Act XVIII of 1869 and No. 2280, dated July 13, 1875.]

 - (c) of apprenticeship executed by a Magistrate under Act XIX of 1850 or by which a person is apprenticed by or at the charge of any public charity.
13. Leases and Counterparts—
 - (a) Leases of fisheries granted under the Burma Fisheries Act||, 1875;

* The Indian Emigration Act (No. VII of 1871):—

Section 27. Every Native of India, who in any place other than the Towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, before leaving the District within which the engagement was entered into, appear with the Recruiter before a Magistrate, and no Recruiter shall remove such Emigrant from the said District until he has so appeared. Upon so appearing, the Magistrate shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into and that he is willing to fulfil the same, the Magistrate shall register in a book to be kept for the purpose, in such form as the Local Government prescribes; (a) the name of the father, and the age, of such Emigrant, (b) the name of the village or place of which such Emigrant is a resident, (c) the Emigration Depôt to which it is intended he shall proceed, and (d) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Magistrate thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name. A copy of every registration under this section, written on substantial paper which shall not require a stamp, shall be furnished by the Magistrate to the Emigrant registered.

Section 29. Every Native of India, who in the Towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, within forty-eight hours of making such engagement, appear with the Recruiter before the Protector of Emigrants in such towns; and no Recruiter shall remove such Emigrants from the said town, or to any Emigration Depôt until he has so appeared. Upon his so appearing, the Protector of Emigrants shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into, and that he is willing to fulfil the same, the Protector of Emigrants shall register in a book to be kept for the purpose, in such form as the Local Government prescribes, (a) the name, the name of the father, and the age, of such Emigrant, (b) the name of the village or place of which such Emigrant is a resident, (c) the Emigration Depôt to which it is intended he shall proceed, and (d) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Protector of Emigrants thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name. A copy of every registration under this section, written on substantial paper which shall not require a stamp, shall be furnished by the Protector to the Emigrant registered.

† See App. A., para. 27.

‡ No. XXVI of 1871.

§ No. VII of 1875.

- (b) Lease, executed in the case of a cultivator without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the annual rent reserved does not exceed one hundred rupees;

[Sec. 15, cl. 9 of Act XVIII of 1869, modified].

- (c) Counterpart of any lease granted to a cultivator.

[Sec. 15, cl. 10 of Act XVIII of 1869, modified.]

14. Letter—

- (a) of cover or engagement to issue a policy of insurance :

[Sec. 15, cl. 16 of Act XVIII of 1869.]

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

- (b) of hypothecation accompanying a bill of exchange.

15. Receipt—

- (a) endorsed on or contained in any instrument duly stamped, or exempted under this schedule, No. 18, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other payment thereby secured ;

[Sec. 15, cl. 3 of Act XVIII of 1869.]

- (b) for any payment of money without consideration ;

- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands ;

[Sec. 15, cl. 1 of Act XVIII of 1869.]

- (d) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity ;

[No. 1101, dated February 13, 1874.]

- (e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity ;

[No. 1101, dated February 13, 1874.]

- (f) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity ;

[No. 1101, dated February 13, 1874.]

- (g) given by a headman or lambardar for land-revenue or taxes collected by him ;

- (h) given for money or securities for money deposited in the hands of any banker, to be accounted for :

Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for ;

Provided also, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

[Sec. 15, cl. 2 of Act XVIII of 1869.]

16. Surrender of lease when such lease is exempted from duty.

[Sec. 15, cl. 11 of Act XVIII of 1869, modified].

17. Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory note;
[Sec. 15, cl. 4 of Act XVIII of 1869.]
- (b) of a bill of lading;
- (c) of a policy of insurance;
[Sec. 15, cl. 4 of Act XVIII of 1869.]
- (d) of mortgages of rates and taxes authorized by any Act for the
time being in force in British India;
- (e) of securities of the Government of India;
[Sec. 15, cl. 6 of Act XVIII of 1869.]
- (f) of a warrant for goods (No. 61. of schedule I.)

General Exemption.

18. Any instrument executed by, or on behalf of, or in favour of, Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument. [Sec. 15, cl. 15 of Act XVIII of 1869.]

SCHEDULE III.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright ...	In section five, the words "without being subject to any stamp or duty."
X of 1866 ...	The Indian Companies Act ...	In section eleven, the words "shall bear the same stamp as if it were a deed, and." In section sixteen, the words "they shall bear the same stamp as if they were contained in a deed."
XVIII of 1869 ...	The General Stamp Act...	The whole.
VII of 1871 ...	The Indian Emigration Act ...	In sections twenty-seven and twenty-nine, the words "which shall not require a stamp."
XIX of 1873 ...	The North-Western Provinces Land-Revenue Act, 1873.	In section one hundred and eighty-three, the words "stamped or."
II of 1874 ...	The Administrator General's Act.	In section thirty-one, the words "bearing a stamp of ten rupees and."
IX of 1874 ...	The European Vagrancy Act.	In section seventeen, the words "may be on unstamped paper and."
XV of 1876 ...	Bombay Municipal Debentures.	In section two, the words "and no such indorsement shall be chargeable with any stamp-duty."

APPENDIX A.

FINAL REPORT OF THE SELECT COMMITTEE ON THE STAMP BILL.

The following Report of the Select Committee on the Bill to consolidate and amend the law relating to Stamps and Court-fees was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th January, 1879.

REPORT.

We, the undersigned Members of the Select Committee to which the

- From Babu Kali Prasad, Vakil, Judicial Commissioner's Court, Oudh, dated 9th July, 1878, and enclosure.
- " Secretary to Government, North-Western Provinces and Oudh, No. 241A, dated 6th July, 1878.
- " Secretary to Chief Commissioner, Mysore, No. 5245—9J, dated 10th October, 1878, and enclosure.
- Office memorandum from Financial Department, No. 3661, dated 28th October, 1878.
- From Secretary, Puna Sarvajanak Sabha, No. 408, dated 1st November, 1878.
- " Chief Secretary to Government, Bombay, No 5678, dated 6th November, 1878, and enclosures.
- Chief Secretary to Government, Bombay, No. 5796, dated 11th November, 1878, and enclosure.
- Secretary for Birar, to Resident, Haidarabad, No. 109G.—B., dated 8th November, 1878, and enclosure.
- Chief Secretary to Government, Bombay, No. 5377, dated 21st October, 1878, and enclosures.
- Chief Commissioner, Ajmer and Mhairwarra, No. 775, dated 14th November, 1878.
- Officiating Secretary to Government of Bengal, No. 5163, dated 19th November, 1878, and enclosures.
- Secretary to Government, North-Western Provinces and Oudh, No. 405A, dated 18th November, 1878, and enclosures.
- Honorary Secretary, British Indian Association, dated 23rd November, 1878, and enclosure.
- Babu Opendro Nath Mitter, Pleader, High Court, Calcutta, dated 25th November, 1878.
- Secretary, Calcutta Trades' Association, dated 3rd December, 1878.
- Girisa Chandra Set, dated 19th November, 1878.
- Certain Articled Clerks to Vakils, High Court, Calcutta, dated — December, 1878, and enclosure.
- Secretary to Government, Bombay, No. 6259, dated 4th December, 1878.
- Secretary to Government, North-Western Provinces and Oudh, No. 428A, dated 3rd December, 1878, and enclosures.
- Secretary to Chief Commissioner, British Burma, No. 1425—352, dated 30th November, 1878, and enclosures.
- Secretary to Government of Bengal, No. 3056, dated 11th December, 1878.
- Honorary Secretary, Calcutta Attorney's Association, High Court, dated 12th December, 1878.
- Secretary to Government, Panjab, No. 4082, dated 2nd December, 1878, and enclosures.
- Secretary to Chief Commissioner, Assam, No. 2237, dated 10th December, 1878, and enclosure.
- Secretary to Government, North-Western Provinces and Oudh, No. 441A, dated 13th December, and enclosure.
- Acting Chief Secretary to Government, Fort St. George, No. 2508, dated 12th December, 1878, and enclosures.

Bill to consolidate and amend the law relating to Stamps and Court-fees was referred, have the honour to report that we have further considered the Bill in connection with the papers noted in the margin.

2. We have, at the instance of some of the Authorities consulted, restored the definitions of "banker," "bottomry-bond," "letter of credit," "protest," "protest of the master of a ship," and "respondentia-bond," placing the five last in the schedule, where only the terms are found.

3. We have enlarged the definition of "settlement" so as to include under it dispositions of property for charitable and religious purposes.

4. We have amended section 6 relating to the case of several instruments employed to effect a single transaction, by providing that each of the

subordinate instruments shall bear a fixed duty of one rupee. The result of this amendment, we believe, will be to afford relief in all but an insignificant number of the transactions in question.

5. We have, in section 8, given the Governor General in Council power to exempt from stamp-duty retrospectively as well as prospectively.

6. We have added to the list of documents in section 10 for which adhesive stamps may be used, "Entry as an advocate, vakil or attorney on the roll of any High Court" and "Notarial Acts." The former manifestly could be stamped only with an adhesive stamp, and it was represented to us that the present mode of stamping the latter is inconvenient in practice.

7. We have modified section 11 regarding the cancellation of adhesive stamps so as to meet the cases in which the stamp is affixed before the instrument is executed or (as in the case of the cheques contained in the cheque books issued by some banks to their customers) before the instrument is completely drawn up. We have provided that in such cases the person first executing the instrument shall cancel the stamp.

8. We have confined section 12 to impressed stamps, as it has been represented to us that inconvenience would arise from its being applied to cheques, which are very commonly stamped by affixing an adhesive stamp to the back.

9. We have excepted certain receipts endorsed on instruments from the operation of the rule of section 13, which prohibits a second instrument being written on one piece of stamped paper.

10. We have omitted sections 14 and 15 of the Bill as last settled by us and marked No. II, which provided for the number of impressed stamps to be used for the stamping of any instrument, and have, by an addition to section 9, given power to the Governor General in Council to provide for the matter by rules.

11. To remove a doubt which might otherwise have been felt, we have added a section (14) providing that "Every instrument written in contravention of section 12 or 13 shall be deemed to be unstamped." Any hardship which might otherwise arise from this, we think, will be effectually prevented by the provisions of chapter IV empowering the Collector to remit the penalty in such cases, and by the provision for an allowance of the value of the stamp which we have now inserted in section 52.

12. We have, at the instance of some of the Authorities consulted, extended from two to three months the period within which, under section 17, an instrument executed abroad and brought into British India may be stamped.

13. We have, in section 29, added a clause (d) providing that the cost of the stamp for a counterpart of a lease shall be borne by the lessor, and a clause (e) empowering the Revenue-authority making a partition to direct in what proportion the stamp chargeable in respect of such partition shall be borne by the co-owners.

14. A question having been raised as to whether a public officer would be bound by section 34 of the Bill No. II to institute any inquiry regarding an instrument produced before him with a view to ascertaining whether such instrument was duly stamped, we have made it clear in section 33 of the amended Bill that all that he is bound to do is to examine such an instrument with a view to ascertaining whether it bears a stamp of the proper value and description. If, however, it should happen that the instrument

was not duly stamped owing to some circumstance which did not appear on the face of it, as, *e. g.*, if a stamp had been illegally affixed after execution, and this fact should appear incidentally in the course of some proceeding before the officer, it would of course be his duty to impound it and proceed in regard to it in the manner prescribed by the Act.

15. We have in section 35 provided that any person receiving a document in evidence under section 34 on payment of duty shall send the amount of such duty and of the penalty levied with it to the Collector.

16. Exception having been taken to the proviso to section 40 of Bill No. II, we have recast it (see section 39 of the amended Bill) and it now runs as follows:—

“Provided that no instrument which has been admitted in evidence upon payment of duty and a penalty under section 34 shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate.”

17. We have added a provision in section 49 requiring references made by a Revenue Court under that section to be made through the Court immediately superior to it.

18. We have rendered Revenue Courts subject to the power of revision conferred by section 50.

19. We have omitted the latter portion of clause (a) of section 53 of the Bill No. II (now section 51) and clause (c) of the first proviso to the same section, as unnecessary in this country.

20. We have made the period of six months within which, under the second proviso to the same section, certain applications for allowances for spoiled stamps must be made, to run from the date on which the stamp is spoiled, instead of from the date of purchase.

21. We have transferred the power of making rules regarding the sale of stamps from the Governor General in Council to the Local Government.

22. We have inserted a section (59) like section 17 of the present Stamp Act, saving the provisions of the law relating to Court-fees.

23. We have raised the penalty in section 66 from five hundred to one thousand rupees, and restored in section 67 the penalty for post-dating bills and notes imposed by section 13 of Act X of 1862.

24. It having been represented to us that the permission accorded to private persons by section 66 of the Bill No. II to sell stamps purchased in good faith for their own private use and no longer required, would facilitate a practice which prevails in some parts of the country of keeping stocks of old stamps for the sale to persons desiring to forge instruments of old date, we have in section 68 of the amended Bill withdrawn that permission and have substituted for it (in section 54) a provision borrowed from the English Act of 1870 requiring the Collector to purchase back stamps held by private persons and no longer required by them.

25. The provision of the Bill No. II relating to the jurisdiction to try offences against the stamp law having been objected to on the ground that it seemed to deprive the Court of Session of power to try such offences, we have now simply provided (in section 70) that no Magistrate whose powers are less than those of a Magistrate of the second class shall try such offences. Subject to this, the ordinary provisions of the law defining the jurisdiction of the Criminal Courts will apply.

26. Proceeding next to the schedules, it will be observed that we have, with reference to the opinions expressed by many of the Authorities consulted, and to the dissents appended to our preliminary report, recast (in article 1 of the first schedule as now settled) the 46th article of the same schedule in the Bill No. II. That article now stands as follows :—

"1. Acknowledgment of a debt exceeding twenty rupees in amount or value written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession."

27. We have, on considering the representations made by certain articulated clerks who have already paid a fee of Rs. 500 under the present stamp-law on being bound, and who urge that article 27 of the first schedule would operate unfairly in their case, introduced an exemption in their favour in article 11 of the second schedule.

28. We have re-drawn the article of the first schedule relating to certified copies and extracts. It now runs as follows :—

<p>"22. Copy or extract, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the Court-fees Act, 1870.</p>	<p>(a) If the original was not chargeable with stamp-duty, or if the duty with which it was chargeable does not exceed one rupee ... Eight annas.</p> <p>(b) In any other case ... One rupee."</p>
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This involves a slight advance on the duties imposed by Bill No. II, but still gives a considerable reduction as compared with the present law.

29. We have relieved the brokers' and agents' notes referred to in article 46 of the first schedule (as now settled) from all duty in cases where the goods or securities comprised therein do not exceed twenty rupees in value.

30. We have, in article 50 of the first schedule, made the duty chargeable on a power-of-attorney depend on the number of persons appointed by it to act. It seems to us only reasonable that the powers so commonly executed in Bengal in favour of a large number of persons should bear a higher duty than an ordinary power in favour of two or three persons or the members of a single firm.

31. We have again, at the request of the Bengal Government, considered the proposal made by the Board of Revenue to tax a blank transfer of shares each time it passes from hand to hand; but we see no reason for altering our opinion regarding it. Indeed, it is not easy to see how the Board's proposal could be given effect to, inasmuch as there is but one transaction (contract or conveyance) in writing on which to impose a duty, namely, that between the first seller and the last purchaser. The intermediate steps, we understand, are effected simply by oral communication, and we are not prepared to recommend the enactment of a law altering the course of business in this respect.

32. We have in Schedule II, No. 15 (g), included among the instruments exempted from duty receipts given by headmen and lambardars for land-revenue and taxes collected by them.

33. We have afforded some additional relief in the exemption-schedule

SPEECH ON THE STAMP BILL.

v

besides that just referred to, and have made several amendments in the drafting of the Bill which it seems unnecessary to notice in detail.

34. The Bill has been published in English in the *Gazette of India* and in all the local Gazettes except those of Assam and Ajmer, in which there are practical difficulties about publishing a Bill of this size. We recommend that it be passed with the amendments we have now made.

F. R. COCKERELL.

WHITLEY STOKES.

B. W. COLVIN.

JOTINDRA MOHAN TAGORE.

T. H. THORNTON.

G. H. P. EVANS.

E. C. MORGAN.

CALCUTTA :
The 31st December, 1878 }

APPENDIX B.

SPEECH OF THE HON'BLE MR. COCKERELL ON THE PASSING OF THE STAMP BILL.

The Hon'ble MR. COCKERELL moved that the Reports of the Select Committee on the Bill to consolidate and amend the law relating to Stamps be taken into consideration. He said there were two reports before the Council; the first or preliminary report had been presented by him to the Council at the commencement of September last, and at the time of its presentation he had explained very fully all the material amendments of the existing law for which the Bill, as then amended, provided. That report, together with the Bill, had been published, and from the communications which had been received from the various Local Governments he was in a position to state that this publication had extended to every Province of the Empire; it was further apparent, from the communications received, that the proposed alterations of the law had attracted the attention of public bodies and persons, such, for instance, as the British Indian Association, the Trades Association, the Association of Attornies, vakils of the High Court and articulated clerks—in short public bodies and persons who might be taken as fairly representing the sections of the community who would be most interested in a measure of this kind; so that it might reasonably be assumed that the proposals of the Committee in regard to the alteration of the Stamp-law had obtained ample publicity. In regard to this preliminary report, he need only add that the various communications received alike from official and non-official sources were in the sense of a general approval of the provisions contained in the amended Bill, and some of these communications had especially commended the exclusion of all matter relating to Court-fees. But although, as a matter of convenience, the amendment of the law in regard to Court-fees had been altogether dropped out of this Bill, it must not be supposed that the need for fresh legislation on the subject was by any means to be ignored, or in fact that such legislation was not as necessary and as urgent as the amendment of the law with which the Council was now dealing.

But any proposal for the amendment of the law in regard to Court-fees introduced into this Council as a substantive measure dealing exclusively with that subject would be obviously incomplete if it avoided the question of the propriety of distinctly affirming the fitness of, and consequent desirability of maintaining, the existing rates of fees on the institution of suits, or of introducing such amendments of those rates as might be thought desirable. The Court-fees Act had now been in operation for nearly nine years, and as during a considerable part at least of that period there had been abnormal activity in litigation, it might fairly be said that sufficient experience had been gained to show whether the rates of institution-fees prescribed by the existing law were such as should be maintained permanently or modified. Connected also with the subject of the amendment of the law relating to Court-fees was the question of maintaining as at present, or enhancing, the rates of fees on probates, letters of administration and certificates of administration. But until the law relating to certificates of administration (Act XXVII of 1860) had undergone some alteration, it would be of no use to alter the existing rates; for practically that law was so defective as regards the provision for compelling the payment of the full fee chargeable, that until this defect was remedied, the determination of a proper rate was of secondary importance. The question of the amendment of the working provisions of Act XXVII of 1860 had been somewhat complicated by a proposal which had been recently made for extending the system of granting certificates for the collection of the debts due to the estate of a deceased person, to the grant of letters of administration to the entire estate of such person. It was probably well known to the Council that as a matter of fact these certificates for the collection of debts were largely used as though they were letters of administration to the whole property of the deceased person, and it had been proposed in consequence of this well known practice to make the law more in accordance with the practice. Whilst that project was under consideration, consequently, and the question as to the best mode of levying fees in suits remained unsettled, there were difficulties in the way of proceeding immediately with legislation relating to Court-fees. But he hoped that the matter would be vigorously taken in hand as soon as might be practicable, and that as the general Stamp Act of 1869 had been followed by the Court-fees Act of 1870, so, if this Bill should become law, the Stamp Act of 1879 would be followed by a Court-fees Act of 1880.

Turning now to the subject of the second report, he might remark that the further alterations recommended by the Committee had been adopted in consequence of the representations which they had received on the publication of the preliminary report, and these, though numerous, were not for the most part of any very great importance. The only further change which it was proposed to introduce into the schedule of rates of duties was an increase of the duty chargeable on general powers-of-attorney, to which matter he would advert presently. The rest of the alterations might be said to be confined to improving the arrangement and wording of the rules and procedure laid down in the several sections of the Bill, and rendering the whole subject generally more intelligible. Amongst the changes of this character he might especially notice the following:—Under section 9 of the Bill, a power had been given to the Governor General in Council to provide by rules for the number of impressed stamps which might be used for stamping any instrument, and the size of the paper to be used in the case of hundis or Native bills of Exchange. The number of stamps to be used was now to be fixed by rule instead of, as had hitherto been done, by a substantive provision of the Act itself. The provision of the existing law was so far imperfect.

that it merely prohibited the use of more than one stamp when the duty chargeable did not exceed one thousand rupees, and a single stamp for the amount required was readily procurable; but it made no regulation as to the number of stamps to be used when the conditions just mentioned did not apply, and the fact was that something more elastic than could be supplied by a substantive provision of the Act was required to regulate matters of this kind; and the Committee had therefore, ~~the~~ thought, done wisely in taking out of the Act the determination of a matter of this kind and leaving it to be settled by rule.

With regard to the provision in the same section for regulating the size of the paper to be used for hundis, he thought he could perhaps better explain its object by stating to the Council the different modes of stamping instruments now in force.

By far the largest number of instruments executed in British India were written on paper bearing an impressed stamp and sold by the Government; but inasmuch as this stamp-impressed paper was unsuitable for instruments drawn up in the English form, the Government conceded (by rule) the privilege of writing such instruments on unstamped paper and bringing the same, before the instrument was executed, to the Collector or other specially appointed officer, in order that the paper might be stamped by him.

Amongst the instruments to which this privileged mode of stamping extended were bills of exchange, and as this class of document included hundis, they might be so stamped. Paper stamped by the Collector in the same manner as unexecuted documents brought by private persons was supplied and sold by the Government to be used for hundis. So that there were two kinds of hundi-paper in use under the present law, and it had been found—he believed in both cases—that frauds were practised by cutting off the portion of the paper so stamped, upon which there was any writing, in the case of time-expired hundis, and using the clear portion of the stamped paper again, either once or more often as the size of the paper might permit. The new provision therefore was designed to prevent this fraud, and to make the provision effective it would further be necessary to exclude hundis from the privilege above described; which had heretofore been accorded to bills of exchange generally.

This regulation of the size of paper therefore would be confined to the case of paper sold by Government and could not therefore be productive of any inconvenience to the public. No doubt it would be extremely convenient to the public if a larger use of adhesive stamps could be permitted, but the use of adhesive stamps, except under special conditions, that is to say, where the stamp was to be affixed by somebody responsible to the Government in some way or other, would be sure to entail great loss of revenue through frauds; and the Legislature was therefore obliged to be very chary of extending this provision. In section 10, two such extensions were provided for—one in the case of notarial acts, and the other of entries of the names of advocates, vakils or attornies of the High Courts. In the case of notarial acts, the stamps had to be affixed by the Notary, who, though not a public officer in the technical sense of the word, was under the control of public officers; he had moreover no interest in avoiding the obligation of affixing a stamp, because the cost of providing the stamp would have to be found by somebody else. And in the case of entries of the names of advocates, vakils or attornies on the roll of a High Court, the act of fixing the stamp was to be performed by an officer of the Court, and the paper upon which it was to be affixed remained in the Court. Therefore, in these two instances, the ex-

tension of the privilege of the use of adhesive stamps could be safely conceded with due regard to the interests of the revenue.

Sections 30 and 31 of the Bill related to the adjudication of the proper duty chargeable in any case. It had been suggested to the Committee that they were wrong in their first amendment of the law in omitting to provide for the penalty where the instrument brought for adjudication had been previously executed, and no doubt the English law required in all cases of *executed* instruments that the penalty should be paid; but the Committee had considered this matter very carefully, and the conclusion to which they came was that, in this country, where there was greater ignorance perhaps on the part of those who had to execute instruments as to the requirements of the Stamp-law, it was very desirable that a person should have the opportunity, without liability to any fine, and on payment of a very small adjudication-fee fixed by law, of resolving all honest doubt as to the amount of duty with which his instrument might be chargeable; and it was to be observed that as the Bill was framed, although executed instruments might be brought to the Collector for adjudication of the proper duty, they could only be so brought within one month of their execution; and it was thought that such a qualification was sufficient to secure the restriction of the privilege to cases in which there was a real uncertainty as to the proper stamp to be used and a *bonâ fide* desire to have such doubt removed.

Some alteration had been made in the language, but not in the substance, of section 40 of the Bill. That section, or its corresponding section in the Bill published, drew forth the criticism that it was quite unnecessary to say that the Collector might prosecute in certain cases, because another section in the chapter on criminal penalties laid down the conditions of offences very clearly, and also gave power to the Collector to prosecute in respect of *all* offences. It seemed therefore desirable to explain what the exact object of the provision contained in section 40 was. The language had been altered in order to indicate that object more clearly. The object was to show that, the Bill providing for a double set of penalties in circumstances constituting the same offence, both provisions might be worked concurrently, and were not intended to have a merely alternative operation.

In section 54 of the Bill provision had been made for a refund of the value of a stamp bought with the *bonâ fide* intention of using and which was not required for use. That provision had been inserted in consequence of the alteration of section 68 of the Bill, which had now been drawn so as to exclude absolutely sales of stamps by persons not licensed to sell. The Committee, it would be seen from the changes made at different stages of the Bill, had been undecided in their opinion in regard to this matter. The Bill as introduced, like the Bill now before the Council, had been framed so as to absolutely prohibit the sale of stamps by unlicensed persons. In consequence of representations made in regard to that prohibition, the amended Bill published with the preliminary report (Bill No. II) contained a provision by which the sale of stamps by private persons was allowed in certain cases and under certain conditions. But it had been pointed out to the Committee that whatever conditions they might impose, if the sale of stamps was allowed in any form by private persons, the privilege would be greatly abused. Mr. COCKERELL could perhaps best describe to the Council the arguments urged on this side of the question by reading an extract from one of the papers received. The Judge of the Assam Valley Districts wrote:—

Every one is familiar with the practice which prevails in India, of persons buying stamps from licensed vendors and selling them after several years, yellow with age, to any one willing to use them for forging deeds of more or less ancient date. The Bill implies

that the legislature will not interfere with this practice. As for the provision in section 66, that the original purchaser must have purchased *bona fide* to avoid a prosecution, it is, I think, of little value, as false evidence is easily procurable on this point. A purchaser, who has bought a stamp for which, after purchase, he has found no use, might, I think, be allowed to return it to the treasury within a given period, a refund of its value being made to him; and if this is done, I do not see what ground exists for permitting a purchaser to resell.

The Committee on mature consideration of this question thought it was perhaps best to prohibit sales of stamps by private persons and to facilitate the recovery of the value of any stamp-paper which was not required for use.

The only material change in the schedule which he need notice was that which he had already incidentally referred to; namely, the enhancement of the duty on certain powers-of-attorney. The change would be found in article 50 of the schedule. The Committee had provided that, where the number of persons appointed under one power-of-attorney exceeded a reasonable allowance—and by reasonable allowance he meant ten persons,—an extra rupee should be levied upon the power-of-attorney in respect of every additional person appointed under it. The provision was novel certainly; it could not be said to derive any support from anything in the English law on the subject, but then the practice in England was very different. A single power-of-attorney for general purposes in favour of a very large number of persons was hardly ever met with. But in this country they had instances where 116 and 85 persons were appointed by one power-of-attorney, and the local Revenue-authorities, considering that that was an abuse, had ordered that the general power-of-attorney should be recognized only as covering the appointment of a single person. That order obviously was not warranted by the present law, and had to be withdrawn. But there was no doubt that the extent to which powers-of-attorney were being made to cover the appointment of a large number of persons did require some remedy, and the best mode of dealing with the subject was thought to be the course which had been adopted in the present Bill; namely, the imposition of an extra duty of one rupee for every person in excess of ten appointed under the power-of-attorney. The enhanced rate would fall only on persons who could very well afford to pay it; namely, persons who had to appoint a large number of agents because they had property in a correspondingly large number of places.

• Having thus briefly commented upon the material changes introduced into the Bill now before the Council, he would proceed very briefly to notice the suggestions which had been made to the Committee, but which had not been adopted. The Committee was strongly advised by the Government of the North-Western Provinces and some of its subordinate Revenue-officers to exclude, from the definition of instrument of partition, partitions effected by the Revenue-authorities. It was urged that it would be inconvenient in practice, because it would be difficult to say at what particular stage of the proceedings this duty should be levied; that, moreover, partitions by the Revenue-authorities were very costly proceedings, and it was not desirable to increase their cost by the imposition of an *ad valorem* stamp-duty. As regards the period at which the duty should be levied, the Bill proposed that the stamp should be borne by the paper recording the final order for effecting a partition, and that final order might be the final order of the Collector or of the Commissioner, or of the chief controlling Revenue-authority; but the word “final” pointed to the stage at which the duty was to be paid. Then, as to the cost of effecting partitions being very great, from MR. COCKERELL’S own experience he should say that they were only

very costly when great obstructions to the proceedings were made by some of the parties concerned. These partitions, which in some instances extended over several years and involved protracted and consequently expensive deputations of Amfins, were invariably cases in which some of the parties to the transaction were passively obstructing the progress of the work, by not producing necessary papers and in other ways withholding assistance required from them; he did not think that a case had been made out for excluding from liability to stamp-duty partitions effected by the Revenue-authorities; and to impose the liability to duty on some partitions, whilst the largest and most important class was to be specially exempted from the tax, would in his opinion be inequitable.

The Board of Revenue of the Lower Provinces also had again pressed their former proposal to compel the payment of stamp-duty on intermediate transfers of shares. The Committee had been unable to adopt the suggestion of the Board, for the simple reason that there was no way in their opinion by which the duty could be levied in such cases; for the transactions were not reduced to writing further than that a signature upon a blank deed was taken; but the whole conditions of the transfer and the obligations of the parties under it were matters of oral or parol contract; hence the document could not operate as a conveyance or be produced in Court as evidence, and there seemed consequently to be no ground for subjecting it to duty, even if any feasible mode of compelling the payment of duty could be devised.

The circumstances of the case in great measure resembled that of successive purchase and sub-purchases of property where only one conveyance of the property forming the subject of such purchase and resale was made.

In such cases one conveyance-duty only was chargeable, and the principle of this rule seemed to apply to the case under notice.

The third and last case in which the Committee had been unable to adopt the course recommended was in regard to the allowance of appeals against, and revisions of orders and certificates of, a Collector. It seemed very undesirable that these questions as to the proper stamp-duty should remain long undecided. In England there was only one authority by which such questions were disposed of—the Inland Revenue Commissioners; and in this country the Collector must for these purposes be treated as taking the place of the Inland Revenue Commissioners. But this withholding of a power of appeal or of revision, in individual cases, did not take away the general power of revision which every controlling authority could exercise over its subordinates; and it seemed quite sufficient to prevent the subordinate Revenue-authorities from going very far in a wrong direction, that there was always the probability of any specially misdirected application of the law being made the subject of orders for the future guidance and direction of the subordinate authorities concerned.

He would now in conclusion briefly summarize the effects of the amended Bill in modifying the provisions of the existing law.

It provided for a direct increase of duty in the case of the following instruments:—

1. Bonds,
- Conveyances,
- Leases,
- Mortgages,
- Settlements,

} where the amount involved exceeds Rs. 10,000.

- II. Bonds and other instruments { where the amount involved exceeds Rs. 10 but does not exceed Rs. 25.

III. Policies of insurance other than insurance against risks by sea.

It substituted *ad valorem* duties for fixed duties in the case of —

- (1) Instruments guaranteeing repayment of loans at short periods ;
- (2) Instruments of gift ;
- (3) Instruments of exchange, and
- (4) Instruments of partition.

It imposed a new duty on the entry of names of advocates, vakils and attornies on the rolls of any High Court. These were the material increases of the stamp-duties imposed by the existing law. *Per contra*, the Bill provided for the reduction of the maximum limit of *ad valorem* duty in four classes of instruments—

- (1) Indemnity-bonds,
- (2) Security-bonds,
- (3) Transfer of interests secured by other stamped deeds, and
- (4) Surrenders of leases.

What these alterations in the rates of duty were likely to produce in the way of increased revenue, Mr COCKERELL had attempted to show when he presented the preliminary report of the Select Committee. Further, the present Bill aimed at rendering the Stamp-law generally more intelligible, by clearer interpretations, by a better arrangement of the matter of the law, and by the simplification of the Schedule. And it was specially designed to effect to a great extent the prevention of the evasion of the payment of duty, by the more stringent provisions which it introduced for dealing with instruments insufficiently stamped, and for putting a pressure upon the Courts to co-operate in the protection of the revenue. Of these different measures he should expect most from the more stringent provisions of the Bill for checking evasion. There could be no doubt, he thought, for the reasons he gave when presenting the preliminary report, that the majority of the Courts—he did not speak of *all*—were unwilling to give sufficient attention to the protection of the interests of the revenue. Why this should be so he himself did not, and never had been able to, understand—why the Court, which recognised its responsibility to protect one individual from wrong-doing by another, or to give redress where wrong was inflicted by one person upon another, should be so slow to act when the wrong inflicted affected a large number of persons, he could not say, but such was certainly the case ; for it must be obvious that the wilful evasion of stamp-duties or of any other tax differed from any act of fraud or attempted misappropriation of property in this only, that whereas in the latter case the wrong was inflicted by B. upon C. ; in the former it was inflicted by B. upon all the other letters of the alphabet ; because the person who wilfully evaded the payment of duty was attempting to shift the burden of taxation from his own shoulders to the shoulders of the community generally ; for if the treasury lost by the excessive evasion of stamp-duty, the loss must be replaced by some other means of taxation.

He (Mr. COCKERELL) would only further say that he was not so sanguine as to suppose that the Bill, which, if it became law, must, by reason of its affecting the transactions of such a large number of persons, be subjected to so much wear and tear, would be found absolutely without defect ; but he did venture to hope that it would be found to work more conveniently and satisfactorily to the public—as being generally more intelligible—and at the same time produce a larger revenue, than any of its predecessors.

The Motion was put and agreed to.

The Hon'ble MR. COCKERELL also moved that the Bill as amended be passed. He desired, before the motion was put to the Council, to supply an omission in his previous remarks. He had omitted to offer the explanation which seemed to be called for by some of the criticisms received in regard to the Bill as first amended, in respect of the definition of "receipt" having been framed so as to cover receipts by advertisement. It had been said that an adhesive stamp could not be affixed to the paper bearing such advertisement, and no doubt this was so. But then the Committee deliberately desired to stop the practice of advertising receipts of money exceeding Rs. 20, because, so long as persons obtained the acknowledgment of their payments of money by means of these advertisements, it was hopeless to expect them to exercise their power—a power given to them for the protection of the revenue—of demanding receipts which would have to bear a stamp. No inconvenience would result to the public from the stoppage of advertised receipts in these cases; and the Committee clearly were bound to consider the interests of the revenue and the necessity for protecting them before the convenience of newspaper proprietors.

The Motion was put and agreed to.

APPENDIX C.

REPEALED STAMP-LAWS.

Regulations and Acts relating to non-judicial Stamps, and the inscriptions &c. on the same as provided therein.

BENGAL REGULATIONS.

VI of 1797.—A Regulation for establishing new fees on the institution and trial of suits and for levying a Stamp Duty on certain Law and other papers and documents, &c.—Passed on the 10th April, 1797; came into operation on the 1st January, 1798, corresponding with the 20th Pous, 1204 B. E.

Sec. 16, cl. 2.—The respective stamps under this regulation shall have an inscription in the Persian and Bengal languages and characters, and in the Hindoostani language and Nagree character.

VII of 1800.—A Regulation to explain and amend certain parts of the existing Rules for levying a Stamp Duty upon obligations for money, Law papers, and other documents.—Passed on the 3rd April, 1800; came into operation on the 1st October, 1800, corresponding with the 17th Assin, 1207 B. E.

The same inscription as under Regulation VI of 1797. See sec. 5, cl. 2.

XIII of 1806.—A Regulation for more effectually providing against the offence of forging the public stamps, or stamped paper, and for preventing the sale of stamped paper without a written authority; &c.—Passed on the 10th July, 1806.

Sec. 2.—The Superintendent of the Stamps at Calcutta or such officer as may be especially authorized by Government, previously to issuing any stamped paper, shall endorse his written official signature on the back of each

paper, and shall specify, or cause to be specified thereon, the date on which it shall be so authenticated.

Sec. 9. - A Stamped paper which may be sold, shall be attested by the written signature of the person selling it to be endorsed on the back of each paper with the word 'sold,' or an expression of the same import, in one of the country languages; and the date on which it may be so authenticated.

VIII of 1807.—A Regulation for modifying certain parts of Regulation XIII of 1806, respecting Stamped paper.—Passed on the 16th April, 1807.

XII of 1812.—A Regulation to require all Law and Money papers to be written on Stamped paper; or that the prescribed stamp be affixed to them within sixty days from the date of their execution, on pain of not being afterwards received in evidence in any of the Courts of Judicature.—Passed on the 25th July, 1812.

I of 1814.—A Regulation for amending the Regulations before enacted for raising a revenue by means of Stamps.—Passed on the 1st January, 1814; came into operation on the 1st May, 1814, corresponding with 20th Baisak, 1221 B. E.

Sec. 5, cl. 1.—One set of Stamps applicable to every purpose for which stamps are required by this Regulation, shall hereafter be used in the general stamp-office, bearing inscriptions in the English, Persian, Bengali, and Nagri characters.

XVI of 1824.—A Regulation for rescinding and modifying certain parts of the existing Regulations, relating to the collection of Stamp Duties.—Passed on the 18th November, 1824.

The preamble to this Regulation which gives a description of the paper to be used is put down below :

Whereas it is the intention of Government, with a view to prevent the forgery of stamped paper, to cause stamps of a high value to be impressed on paper specially manufactured in Europe for that purpose, and bearing in water-mark the device of the East India Company's arms, with the following words, in addition to the ordinary legend of the said arms, that is to say, the words "Government Stamp," in English, and corresponding words in the Bengalee language and character, and in the Hindoostanee language and Nagree characters, and the words *Ulamut Hukoomut Kumpancee* in the Persian character, and the said impression will supersede the necessity of causing the paper to be authenticated in the manner prescribed in Section 6, Regulation I, 1814; and whereas it appears unnecessary to continue the said authentication of stamped paper, of any description, of which the value may be less than 8 annas for each piece, and it is otherwise expedient to modify certain parts of the existing Regulations relating to this branch of the public revenue; the following rules have been enacted to be in force, within the provinces belonging to the Presidency of Fort William, from and after the expiration of six weeks from the date of their promulgation."

XII of 1826.—A Regulation for raising and levying Stamp Duties within the town of Calcutta.—Passed on the 14th December, 1826; came into operation on the 1st May, 1827.

X of 1829.—A Regulation for consolidating into one Regulation, with modifications, the existing Enactments relating to the Collection of Stamp Duties in the provinces belonging to the Presidency of Fort William.—Passed on the 16th June, 1829.

MADRAS REGULATIONS.

II of 1813.—A Regulation providing for the use of Stamped Cadjans, in common with Stamped Paper, for the Legal Instruments described in Regulation VIII of 1808; and modifying certain parts of the existing Regulations respecting the duties leviable by means of Stamped Paper.—Passed on the 9th of November, 1813.

XIII of 1816.—A Regulation for modifying and amending the Rules before enacted regarding Stamped Paper and Stamped Cadjans.—Passed on the 26th of October, 1816; came into operation from the 12th July, 1817.

Sec. 5; cl. 1.—Stamps shall bear inscriptions in the English, Persian, Tamil, and Teloo-goo characters.

II of 1817.—A Regulation, the object of which was, amongst others to re-establish certain Stamp-duties abolished by Regulation XIII of 1816.—Passed on the 20th January, 1817.

VI of 1817.—A Regulation for declaring the provisions of Section 9, Regulation XIII of 1816, not applicable to Deeds and Instruments executed previously to the 12th of July, 1817, and for reviving the operation of Regulation VIII of 1808, and Regulation II of 1813, with respect to Deeds and Instruments executed between the 1st of January, 1809 and the 12th of July, 1817.—Passed on the 30th September, 1817.

II of 1825.—A Regulation for modifying and amending certain provisions contained in Regulation XIII of 1816, and Regulation II of 1817, &c. :—Passed on the 15th of April, 1825.

BOMBAY REGULATIONS.

XVIII of 1827.—A Regulation for levying a Stamp Duty on certain papers within the territories subordinate to the Presidency of Bombay :—Passed on the 1st January, 1827; took effect from 1st November, 1827.

Sec. 7; cl. 1.—All paper and other material issued under the authority of this Regulation shall be stamped at the General Stamp Office, with a die, bearing an inscription of the value of the stamp in the English, Persian, Maluratta, and Guzerattee languages.

Cl. 2.—It shall also be counter-stamped at the General Treasury with a die, bearing the following inscription in the same languages, viz. " [General Treasury], 18—."

XXVIII of 1827.—A Regulation for fixing the date from whence Regulation XVIII of 1827 and other Regulations passed on the 1st of January, 1827 are to take effect.—Passed on the 1st of August, 1827.

IV of 1828.—A Regulation for bringing under the operation of the Stamp Regulations the Bombay Territories in the Dekkan and Khandesh, including Sholapoor :—Passed on the 21st of May, 1828.

VIII of 1830.—A Regulation for changing the Counter-stamp to be impressed on Stamped Paper and other Material :—Passed on the 17th of March, 1830.

All paper and other material issued under Regulation XVIII of 1827, shall be counter-stamped at the Mint, in place of the General Treasury; and, in substitution of the words "General Treasury, 18—," in Clause Second, Section 7 of the said Regulation, the inscription shall be "Mint, 18—."

XIV of 1831.—A Regulation for rescinding that part of sec. 7 of Regulation XVIII of 1827, which requires all Stamped Paper to be endorsed with

the Official Signature of some person belonging to the Office of Superintendent of Stamps, and prescribing that the same duty may be performed by Collectors &c. of land revenue :—Passed on the 24th of August, 1831 ; came into operation from 1st November, 1831.

ACTS.

XIX of 1858.—An Act for providing against the unlawful use of Stamp-ed Papers plundered during the Mutiny.—Passed on the 11th May, 1858.

XLI of 1858.—An Act to amend Regulation X of 1829, of the Bengal Code (for the collection of Stamp Duties).—Passed on the 30th December, 1858.

XXXVI of 1860.—An Act to consolidate and amend the law relating to Stamp Duties.—Passed on the 2nd August, 1860 ; came into operation on the 1st October, 1860.

The duty imposed by this Act on every Receipt, and on every Draft or Order for the payment of money on demand, may be denoted by a Stamp impressed upon the paper whereon any such Instrument is written, or by an adhesive Stamp affixed thereto.—Section 5.

XL of 1860.—An Act to amend Act XXXVI of 1860.—Passed on the 11th September, 1860.

LI of 1860.—An Act further to amend Act XXXVI of 1860.—Passed on the 26th December, 1860.

X. of 1862.—An Act to consolidate and amend the Law relating to Stamp Duties.—Passed on the 17th April, 1862 ; came into operation on the 1st June, 1862, and in the Straits' Settlements on the 1st January, 1863.

The Governor General of India in Council may authorize the use of adhesive Stamps for any Deeds, &c., required to bear a Stamp. Section 7.

XXVIII of 1863.—An Act to remove doubts as to the operation of Act X of 1862 in the Settlement of Prince of Wales' Island, Singapore and Malacca, between the 1st day of November, 1862, and the 1st day of January, 1863.—Passed on the 16th May, 1863.

XXVI of 1867.—An Act to amend the Law relating to Stamp Duties.—Passed on the 22nd March, 1867.

XVIII of 1869.—An Act for imposing Stamp Duties on certain Instruments.—Received the assent of the Governor General on the 13th August, 1869. Came into operation from 1st January, 1870.

The following Notification, dated the 19th June 1874, published in the *Calcutta Gazette*, dated 24th June, 1874, may be read with advantage in connection with the description of the stamps ordered to be used.

No. 3908.—In supercession of the Notification of the Government of India in the Financial Department, No 751, dated 28th January 1870, the G. G. in C. is pleased to prescribe the following rule :—

No stamps other than the blue and black bi-color stamps prescribed in Financial Notification No. 2778, dated 29th April 1868, or the impressed stamps manufactured in England, shall be used for the documents mentioned in the 1st and 2nd Schedules annexed to the General Stamp Act, XVIII of 1869, unless in the case of—

(a).—Documents which, under section 5 of the same Act, para. (a), may be stamped with adhesive stamps, and

(b).—Documents on which the stamps may be denoted by the Collector or Superintendent of Stamps under the same section, para. (b).

APPENDIX D.

DUTIES UNDER REPEALED LAWS.

Stamp Duties fixed by repealed Regulations and Acts to which reference may be necessary for the determination of duties upon instruments executed when those Regulations and Acts were in force.

SELECTED INSTRUMENTS.	PROPER STAMPS.
REGULATION I OF 1814 OF THE BENGAL CODE Section 11 lays down that every deed of gift, sale, devise or other transfer of property, real or personal ; every lease, deed of mortgage, or other limited assignment of land ; every deed of contract, partnership, agreement, security, or engagement, &c., which may be executed within the provinces subject to the Presidency of Fort William in Bengal ; shall be written on paper (or some other material) impressed with the Government Stamp, the value of which stamp shall be regulated as follows :	
If the value of the property transferred or otherwise affected by the deed shall not exceed ... 16 Rupees.	
Above 16 Rupees and not exceeding 64	Rs. 0 Ans. 1
" 64 " ditto 125	0 2
" 125 " ditto 250	0 4
" 250 " ditto 500	0 8
" 500 " ditto 1,000	1 0
" 1,000 " ditto 2,000	2 0
" 2,000 " ditto 5,000	4 0
" 5,000 " ditto 10,000	8 0
" 10,000 " ditto 20,000	16 0
" 20,000 " ditto 50,000	32 0
" 50,000 " ditto 100,000	50 0
" 100,000	100 0
	150 0

Exemptions.

Section 12.—Every lease and its counterpart, and every dakhila, which relates to lands subject to the payment of revenue to Government, need not be written on stamped paper.

REGULATIONS XVI OF 1824. AND XII OF 1826 OF THE BENGAL CODE.

ASSIGNMENTS, if not of the nature of conveyances and settlements, nor especially exempted, **BILLS OF SALE.**

An absolute bill of sale. See Conveyances.

Rs. *Ans.*
8 • 0

SELECTED INSTRUMENTS.	PROPER STAMPS.
Bill of sale as a security, being the principal, or only deed whereby the property is conveyed See Mortgage.	
Bill of sale as a security, being merely a collateral one, with some deed or instrument that has paid the <i>ad valorem</i> duty prescribed for conveyances	Rs. As. 8 0
BONDS, tumusooks, &c., payable at a period exceeding three months after date, or ninety days after sight.	
If for any sum not exceeding . . . 25 Rupees.	0 2
Above 25 Rupees and not exceeding 50	0 4
" 50 " ditto 100	0 8
" 100 " ditto 200	1 0
" 200 " ditto 300	2 0
" 300 " ditto 500	4 0
" 500 " ditto 1,000	6 0
" 1,000 " ditto 2,000	10 0
" 2,000 " ditto 3,000	16 0
" 3,000 " ditto 5,000	20 0
" 5,000 " ditto 10,000	32 0
" 10,000 " ditto 20,000	40 0
" 20,000 " ditto 30,000	50 0
" 30,000 " ditto 50,000	64 0
" 50,000 " ditto 75,000	70 0
" 75,000 " ditto 100,000	80 0
" 100,000 " ditto 150,000	100 0
" 150,000 " ditto 200,000	120 0
" 200,000 "	150 0
Bonds for annuities for an indefinite period, such as life annuities and the like	{ Shall be charged at the rate of 10 times the yearly payment.
Bonds where the amount of the money to be secured, or ultimately recovered, shall be uncertain or unlimited	150 0
Where the amount is limited to a certain sum	{ The same as on a bond for such limited sum.
Bonds of indemnity <i>Exemption.</i>	8 0
Arbitration bonds.	
CONVEYANCES.	
Where the purchase or consideration money therein expressed shall not exceed . . . 50 Rupees.	0 8
Above 50 Rupees and not exceeding 100	1 0
" 100 " ditto 200	2 0
" 200 " ditto 500	4 0
" 500 " ditto 1,000	8 0
" 1,000 " ditto 2,000	12 0

SELECTED INSTRUMENTS.			PROPER STAMPS.	
			Rs.	As.
Above	2,000 Rs. and not exceeding	3,000 Rupees	16	0
"	3,000 "	ditto 5,000 "	20	0
"	5,000 "	ditto 8,000 "	32	0
"	8,000 "	ditto 12,000 "	40	0
"	12,000 "	ditto 20,000 "	50	0
"	20,000 "	ditto 30,000 "	64	0
"	30,000 "	ditto 50,000 "	80	0
"	50,000 "	ditto 100,000 "	100	0
"	100,000 "	ditto 200,000 "	150	0
And for every further lac of rupees beyond				
2 lacs	...	...	100	0
Exemptions.				
All grants, leases, sales, or the like, wherein Government in its political or territorial capacity is a party.				
Note.—This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of Court, in which cases the purchaser shall be required to pay the prescribed duty along with the purchase money, and shall receive from the officer conducting the sale, a deed of sale executed on paper impressed with a corresponding stamp.				
COPARTNERSHIP, deeds of			8	0
DOWER (see Settlements.)				
EXCHANGES. Any deed whereby any real property shall be conveyed or surrendered in exchange for other property.				
If no sum of money shall be paid, or agreed to be paid, for equality of exchange...			8	0
And if any sum of money be paid, or agreed to be paid, for equality of exchange			{ The same <i>ad valorem</i> duty as for a conveyance for such sum.	
GIFT (see Settlement.)				
LEASES. Any lease made in perpetuity, or for a term of years or period determinable with one or more lives, or otherwise contingent in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent			{ The same duty as for a conveyance, or sale for a sum of the amount of such consideration.	
Any lease of lands, houses, or other real property, at a yearly rent, without any payment of any sum of money, by way of fine or premium.				
Where the yearly rent shall exceed 12 rupees, but shall not exceed			0	8
Above	24 Rs. and not exceeding	50 "	0	12
"	50 "	ditto 100 "	1	0
"	100 "	ditto 250 "	2	0
"	250 "	ditto 500 "	4	0

SELECTED INSTRUMENTS.	* PROPER STAMPS.
Above 500 Rs. and not exceeding 1,000 Rupees	Rs. 8 As. 0
" 1,000 " ditto 2,000 "	12 0
" 2,000 " ditto 4,000 "	16 0
" 4,000 " ditto 6,000 "	20 0
" 6,000 " ditto 10,000 "	32 0
" 10,000 " ditto 50,000 "	64 0
Above 50,000 "	80 0
Any lease of lands, houses, or other real property, stipulating for a yearly rent, and granted in consideration of a fine or premium	{ • Shall be charged with both <i>ad valorem</i> duties (above provided).
The counterpart of any lease charged with a duty exceeding 8 rupees, shall likewise be executed on paper, vellum, or parchment bearing a stamp of	
<i>Exemptions.</i>	4 0
All leases or pottahs, when the annual rent shall not exceed 12 rupees.	
All leases given by authority of Government or of the Board of Revenue.	
<i>Under Regulation XVI of 1824 only.</i>	
Pottahs, kobulints, and other instruments of contract relating to the rent of land executed between any zemindar, &c., or any holder or proprietor of land exempt from the payment of revenue, and a ryot or other actual cultivator for the land tilled by him.	
Note.—Leases and contracts between zemindars or other holders or proprietors of land, whether subject to the payment of revenue to Government or otherwise, farmers, &c., or other tenants, and any other talookdar, &c., or other leaseholder, intermediate between the ryots or actual cultivators, and the sudder malgoozar or lakherajdar, shall be written on stamped paper of the value above prescribed.	
MORTGAGES. Any deed of mortgage or conditional sale, with or without possession given of any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed, or contract, accompanied with a deposit of title deeds to any property, where the same may be made as a security for payment of money due or lent at the time	{ Shall be charged after the same manner and at the same rates as if, in lieu of such deed of mortgage or the like, a bond had been taken for the sum lent at the time.
Deeds of Mortgage given for the security of annuities for an indefinite period, such as life annuities and the like.	

SELECTED INSTRUMENTS.	PROPER STAMPS.				
Where the total amount secured by such mortgage is unlimited	<table><tr><th>Rs.</th><th>As.</th></tr><tr><td>150</td><td>0</td></tr></table>	Rs.	As.	150	0
Rs.	As.				
150	0				
PARTITION. Any deed of partition of real or personal property adjusted by mutual agreement amongst co-heirs, coparceners, or the like ...	<table><tr><td>8</td><td>0</td></tr></table> <p>The principal deeds stipulating for such payment shall be charged with the <i>ad valorem</i> duty prescribed for a conveyance or sale for an equal sum.</p>	8	0		
8	0				
And if any sum or sums of money shall be paid or agreed to be paid for equality of partition					
<i>Under Regulation XVI of 1824 only.</i>					
On partition of estates made by Collectors of land revenue, whether on application of the parties, or any of them, or in execution of a decree of Court, if the value of the portion allotted to each sharer shall exceed 800 rupees, a stamp duty of the above amount shall be charged on each copy of the paper of partition, or other title deed, which may be taken out by any of the parties after the partition shall have been approved by the Revenue Board.					
Where the portion of each sharer shall not exceed 800 rupees, the following rate of duty shall be chargeable:					
If the value of each portion shall not exceed 100 Rupees	<table><tr><td>0</td><td>8</td></tr></table>	0	8		
0	8				
Above 100 Rs. and not exceeding 200 ..	<table><tr><td>1</td><td>0</td></tr></table>	1	0		
1	0				
" 200 " ditto 400 ..	<table><tr><td>2</td><td>0</td></tr></table>	2	0		
2	0				
" 400 " ditto 600 ..	<table><tr><td>4</td><td>0</td></tr></table>	4	0		
4	0				
" 600 " ditto 800 ..	<table><tr><td>6</td><td>0</td></tr></table>	6	0		
6	0				
SETTLEMENTS. Any deed or instrument whereby any sum or sums of money, or any Government securities, or other property, real or personal, shall be settled, or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever	<p>Shall be charged with the <i>ad valorem</i> duty chargeable for a bond for the amount or value settled, or agreed to be settled: or, in cases in which the value shall be indeterminate, at the rate of 100 Rupees.</p>				
Deeds of Gift and Dower, whether to take effect on the instant or at a future period, determinate or indeterminate, shall be charged as deeds of settlement.					
<i>Exemptions.</i>					
Wills, testaments, and the like, together with deeds merely declaratory of trust pursuant to any previous settlements, deed, or will.					

SELECTED INSTRUMENTS.

PROPER STAMPS.

General Exemptions.

Deeds, instruments, and writings of any kind, in which Government or any Board, Commission, Court, or public officer, may, in public capacity, be a party, save and except deeds, instruments, and writings relating to matters of or belonging to the commercial department, shall not be chargeable with any stamp duty.

REGULATION X OF 1829 OF THE
BENGAL CODE.

Bonds, tumsooks, and other attested obligations for the payment of money, also promissory notes and bills of exchange, teeps, burats, and the like of date exceeding one year.

Bonds, given as security for the transfer of Government securities, for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued.

Bonds, for annuities for an indefinite period, such as life annuities, and the like.

Bonds, when the amount of the money to be secured, or ultimately recovered, shall be uncertain and unlimited.

Exemptions.

Arbitration bonds.

CONVEYANCES

COPARTNERSHIP, deeds of

EXCHANGES

Same is in Regulation XVI of 1824 with this difference that bonds for all sums above Rs. 20,000 and not exceeding Rs. 50,000 shall bear a stamp of Rs. 61 and a further duty of 100 Rs. for every sum of 1,00,000 in excess of the said amount of 2,00,000 rupees.

Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered or transferred.

Shall be charged at the rate of 10 times the yearly payment.

May be executed on such stamp as the party may please, but no registry shall be made thereon in any Court of Justice of a larger amount than is covered by the stamp.

Same as in Regulation XVI of 1824.

Rs. As.

8 0

Same as in Regulation XVI of 1824.

SELECTED INSTRUMENTS.	PROPER STAMPS.
<p>LEASES.—Duty same as in Regulation XVI of 1824 with the following difference :</p> <p>(a) Counterpart of any lease ..</p> <p>(b) Leases for lands, houses, &c., at a monthly or yearly rent without payment of fine or premium, if for a period not exceeding one year shall be charged with reduced duties.</p> <p style="text-align: center;"><i>Exemptions.</i></p> <p>All leases, whose the annual rent shall not exceed Rs 12.</p> <p>All leases, or Pottahs given by authority of Government, or of the Board of Revenue, with their counterparts, and all security bonds, executed as part of the same transactions; also all leases, viz., pottahs and kaboolhuts, executed and exchanged with ryots, and other actual cultivators of the soil.</p> <p>Note—Leases, pottahs, kaboolhuts or other instruments of contract between zemindars, &c., or other holders or proprietors of land, whether subject to the payment of revenue to Government or otherwise, or between farmers, &c., or other tenants, and any other talookdar, &c., or other leaseholder intermediate between the ryots or actual cultivators and the sudder malgoozar or lakherajdar</p> <p>MORTGAGES, any deed of mortgage or conditional sale kutkubala, bye-bul-wafa, bhog-bondak &c., with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due, or to be lent thereupon, also, any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as a security for payment of money due or lent at the time</p> <p>Deeds of Mortgage, or the like, given as security for the transfer of Government securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued</p> <p>Deeds of Mortgage given for the security of annuities for an indefinite period, such as life annuities and the like</p> <p>Where the total amount secured by such mortgage is unlimited</p>	<p>Shall be executed on a paper bearing the same stamp as the original.</p> <p>Shall be written on stamped paper of the value above prescribed for leases.</p> <p>Shall be charged after the same manner and at the same rates as if in lieu of such deed of mortgage or the like a bond had been taken for the sum due or lent at the time.</p> <p>Shall be charged at the above rate for the total amount assured, or for the <i>bond fide</i> value.</p> <p>Shall be charged at the rate of 10 times the yearly payment.</p> <p>The deed may be executed on such stamp as the party may choose, but no further sum can be recovered thereon than may be covered by the stamp.</p>

SELECTED INSTRUMENTS.	PROPER STAMPS.
Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum	At the rate of such limitation.
PARTITIONS by private agreement of heirs and co-sharers, or made by public officers of estates, or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, when a sharer's portion exceeds in value Rs. 800, then on every such sharer's copy of the deed of partition	
When the sharer's portion shall not exceed 800 Rs.	Rs. 8 As. 0
Then if not exceeding ... 100 Rs.	0 8
Above 100 Rs. and not exceeding 200 "	1 0
" 200 " ditto 400 "	2 0
" 400 " ditto 600 "	4 0
" 600 " ditto 800 "	6 0
And if any sum or sums of money shall be paid or agreed to be paid for equality of partition	The principal deed stipulating for such payment shall be charged besides with the <i>ad valorem</i> duty prescribed for a conveyance or sale for an equal sum.
SETTLEMENTS, Marriage Settlements, &c, viz. Any deed or instrument, whereby any sum or sums of money or any Government securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever	
DEEDS OF GIFT AND DOWER, whether to take effect on the instant or at a future period, determinate or indeterminate	Shall be charged with the <i>ad valorem</i> duty chargeable for a bond for the amount of value settled, or in cases in which the value shall be indeterminate at the rate chosen by the parties under the rule and condition prescribed for bonds and agreements. Shall be charged as deeds of settlement.
<i>Exemptions.</i>	
Wills, testaments, and the like, together with deeds merely declaratory of trust, pursuant to any previous settlement, deed or will.	
<i>General Exemptions.</i>	
Deeds, instruments, and writings of any kind, in which Government, or any Board, Commission, Court, or public officer of Government may, in a public capacity, be a party, shall not be chargeable with any stamp duty, save and except deeds,	

<i>R.s.</i>	<i>A.s.</i>
0	2
0	4
0	8
1	0
2	0
4	0
8	0
16	0
32	0
50	0
100	0
150	0

SELECTED INSTRUMENTS.

PROPER STAMPS.

Note.—It was enacted by Sec. 4, Regulation II of 1825, that instruments for sums not exceeding sixty-four rupees, and wills, shall not require a stamp.

REGULATION XVIII OF 1827 OF THE BOMBAY CODE.

[APPENDIX (B).]

Table showing the value of the stamp to be used for every bond, promissory note, bill of exchange, letter of credit, deed of contract, marriage settlement, partnership or agreement, security or engagement (with the exception of engagements and releases between Government or its officers and individuals, and leases and their counterparts, or other similar engagements relating to the rent of land passed between landlord and tenant, as specified in Sec. X, clause Third), and for every deed of sale, gift, devise, mortgage or other transfer or limited assignment of property, moveable or immovable, of a value specified in such deed.

If for a sum or value not exceeding sixteen rupees, no stamp is required.

Above	16 Rupees and not exceeding	32 Rupees			Rs.	As.
	32	"	ditto	64	0	1
"	64	"	ditto	125	0	2
"	125	"	ditto	250	0	4
"	250	"	ditto	500	0	8
"	500	"	ditto	1,000	1	0
"	1,000	"	ditto	2,000	2	0
"	2,000	"	ditto	5,000	4	0
"	5,000	"	ditto	10,000	8	0
"	10,000	"	ditto	20,000	16	0
"	20,000	"	ditto	50,000	30	0
"	50,000	"	ditto	1,00,000	50	0
Above 1,00,000	to whatever amount...	...			100	0
					150	0

Section X clause Third.

All engagements and releases between Government or its officers, and individuals, are, however, to be received and admitted in evidence or filed in any court of judicature, although not written on stamped paper; as also all leases and their counterparts, or other engagements of a similar nature relating to the rent of land passed between landholders and their tenants, whether or not the said land pay revenue to Government.

SELECTED INSTRUMENTS.	PROPER STAMPS.
ACT XXXVI OF 1860.	
Assignments if not of the nature of Conveyances and Settlements, nor specially exempted—	{ The same Stamp as the original Deed. Rs. As. 8 0
(a). Of any interest secured by an original Deed on a stamp of a value of less than Rs. 8 ...	
(b). In other cases ...	
Exemption.	
All transfers by mere endorsement of Bills of Exchange, Promissory Notes, and other negotiable Instruments; and of Bills of Lading; and transfers by Assignment of Policies of Assurance.	
BONDS:—	
If for any sum not exceeding ... 50 Rupees	0 4
Above 50 Rupees and not exceeding 100 "	0 8
" 100 " ditto 200 "	1 0
" 200 " ditto 300 "	2 0
" 300 " ditto 500 "	4 0
" 500 " ditto 700 "	5 0
" 700 " ditto 1,000 "	6 0
" 1,000 " ditto 2,000 "	10 0
" 2,000 " ditto 3,000 "	15 0
" 3,000 " ditto 5,000 "	25 0
" 5,000 " ditto 10,000 "	35 0
" 10,000 " ditto 20,000 "	60 0
" 20,000 " ditto 40,000 "	100 0
" 40,000 " ditto 60,000 "	125 0
" 60,000 " ditto 80,000 "	150 0
" 80,000 " ditto 1,00,000 "	200 0
And for every further part of a lac ...	100 0
And for every further full lac ...	200 0
Bonds or other obligations for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond whether for a fixed or for an indefinite period ...	{ The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment or of the total sum secured, if less.
Bonds or other obligations when the amount of the money to be secured is not specified ...	{ An optional Stamp.
When the amount is limited to a certain sum ...	{ The same Stamp as for a Bond for the payment of such limited sum.

SELECTED INSTRUMENTS.	PROPER STAMPS.
<p>Bonds, or other obligations taken as collateral security with some deed or instrument executed on the stamp prescribed for conveyances or money bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand</p>	<p>The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight rupees; otherwise a Stamp of eight rupees.</p>
<p>CONVEYANCES :—</p>	
<p>When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees</p>	<p>Rs. As.</p>
<p>Above 100 Rs. and not exceeding 200 Rupees.</p>	<p>1 0</p>
<p> 200 " ditto 400 "</p>	<p>2 0</p>
<p> 400 " ditto 800 "</p>	<p>4 0</p>
<p> 800 " ditto 1,200 "</p>	<p>8 0</p>
<p> 1,200 " ditto 2,000 "</p>	<p>12 0</p>
<p> 2,000 " ditto 3,000 "</p>	<p>20 0</p>
<p> 3,000 " ditto 4,000 "</p>	<p>30 0</p>
<p> 4,000 " ditto 5,000 "</p>	<p>40 0</p>
<p> 5,000 " ditto 7,500 "</p>	<p>50 0</p>
<p> 7,500 " ditto 10,000 "</p>	<p>75 0</p>
<p> 10,000 " ditto 20,000 "</p>	<p>100 0</p>
<p> 20,000 " ditto 40,000 "</p>	<p>150 0</p>
<p> 40,000 " ditto 60,000 "</p>	<p>200 0</p>
<p> 60,000 " ditto 80,000 "</p>	<p>300 0</p>
<p> 80,000 " ditto 1,00,000 "</p>	<p>400 0</p>
<p>And for every further 50,000</p>	<p>500 0</p>
<p>Or part thereof</p>	<p>200 0</p>
<p>...</p>	<p>100 0</p>
<p>Conveyances when the consideration is annuity</p>	<p>The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.</p>
<p>...</p>	
<p>Conveyances of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance</p>	<p>The same duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.</p>
<p>...</p>	
<p>If no value appear on the face of the Conveyance</p>	<p>Fifty Rupees.</p>
<p>...</p>	

SELECTED INSTRUMENTS.	PROPER STAMPS.																																																																																																																																				
<p>Note.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for Collateral Deeds), and all such Collateral Deeds shall specify by their contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.</p>																																																																																																																																					
<p>COPARTNERSHIP.—Deeds or other Instruments of DEEDS OF GIFT AND DOWER determinate or indeterminate</p>	<table><tr><td>Rs.</td><td>As.</td><td></td></tr><tr><td>8</td><td>0</td><td></td></tr><tr><td colspan="3">{ The same Stamp as for Conveyances.</td></tr></table>	Rs.	As.		8	0		{ The same Stamp as for Conveyances.																																																																																																																													
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<p>EXCHANGES.—Any deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property ...</p>	<table><tr><td colspan="3">{ The same Stamp as for Conveyances.</td></tr></table>	{ The same Stamp as for Conveyances.																																																																																																																																			
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<p>LEASES.—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ..</p>	<table><tr><td colspan="3">{ The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.</td></tr></table>	{ The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.																																																																																																																																			
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<p>Any lease of lands, houses, or other real property at a rent, without any payment of any sum of money by way of fine or premium —</p> <p>Where the rent calculated for a whole year shall not exceed ... 24 Rupees</p> <table><tr><td>Above</td><td>24 Rs. and not exceeding</td><td>50</td><td>"</td><td>100</td><td>"</td></tr><tr><td>"</td><td>50</td><td>"</td><td>ditto</td><td>100</td><td>"</td></tr><tr><td>"</td><td>100</td><td>"</td><td>ditto</td><td>250</td><td>"</td></tr><tr><td>"</td><td>250</td><td>"</td><td>ditto</td><td>500</td><td>"</td></tr><tr><td>"</td><td>500</td><td>"</td><td>ditto</td><td>1,000</td><td>"</td></tr><tr><td>"</td><td>1,000</td><td>"</td><td>ditto</td><td>2,000</td><td>"</td></tr><tr><td>"</td><td>2,000</td><td>"</td><td>ditto</td><td>4,000</td><td>"</td></tr><tr><td>"</td><td>4,000</td><td>"</td><td>ditto</td><td>6,000</td><td>"</td></tr><tr><td>"</td><td>6,000</td><td>"</td><td>ditto</td><td>10,000</td><td>"</td></tr><tr><td>"</td><td>10,000</td><td>"</td><td>ditto</td><td>25,000</td><td>"</td></tr><tr><td>"</td><td>25,000</td><td>"</td><td>ditto</td><td>50,000</td><td>"</td></tr><tr><td colspan="6">And for every additional 25,000, or part thereof ...</td></tr></table>	Above	24 Rs. and not exceeding	50	"	100	"	"	50	"	ditto	100	"	"	100	"	ditto	250	"	"	250	"	ditto	500	"	"	500	"	ditto	1,000	"	"	1,000	"	ditto	2,000	"	"	2,000	"	ditto	4,000	"	"	4,000	"	ditto	6,000	"	"	6,000	"	ditto	10,000	"	"	10,000	"	ditto	25,000	"	"	25,000	"	ditto	50,000	"	And for every additional 25,000, or part thereof ...						<table><tr><th colspan="2">When the lease is for a period not exceeding one year.</th><th colspan="2">When the lease is for a period exceeding one year.</th></tr><tr><th>Rs.</th><th>As.</th><th>Rs.</th><th>As.</th></tr><tr><td>0</td><td>4</td><td>0</td><td>8</td></tr><tr><td>0</td><td>8</td><td>0</td><td>12</td></tr><tr><td>0</td><td>12</td><td>1</td><td>0</td></tr><tr><td>1</td><td>0</td><td>2</td><td>0</td></tr><tr><td>2</td><td>0</td><td>4</td><td>0</td></tr><tr><td>4</td><td>0</td><td>8</td><td>0</td></tr><tr><td>8</td><td>0</td><td>16</td><td>0</td></tr><tr><td>16</td><td>0</td><td>32</td><td>0</td></tr><tr><td>24</td><td>0</td><td>48</td><td>0</td></tr><tr><td>40</td><td>0</td><td>80</td><td>0</td></tr><tr><td>100</td><td>0</td><td>200</td><td>0</td></tr><tr><td>200</td><td>0</td><td>400</td><td>0</td></tr><tr><td>100</td><td>0</td><td>200</td><td>0</td></tr></table>	When the lease is for a period not exceeding one year.		When the lease is for a period exceeding one year.		Rs.	As.	Rs.	As.	0	4	0	8	0	8	0	12	0	12	1	0	1	0	2	0	2	0	4	0	4	0	8	0	8	0	16	0	16	0	32	0	24	0	48	0	40	0	80	0	100	0	200	0	200	0	400	0	100	0	200	0
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SELECTED INSTRUMENTS.	PROPER STAMPS.
Any lease of lands, houses or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium	The same Stamp as for a lease for a period not exceeding one year.
Any lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine on premium	A Stamp of value equal to the joint values of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.
The counterpart of any Lease, or a Kubooliut or the like	The same Stamp as for the lease.
<i>Exemptions.</i>	
All Leases, Pottahs, and Kubooliut, executed and exchanged with ryots and other actual cultivators of the soil, provided that no fine or premium be paid and no Security Bonds executed as part of the same transactions.	
<i>For Madras and Bombay.</i>	
Every Lease and its counterpart (Pottah and Kubooliut) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of revenue to Government.	
MORTGAGES.—Any deed of mortgage or of conditional sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time ..	The same Stamp as for a Bond for the payment of the amount due or lent.
Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities	The same Stamp as for ten times the annual payment.
Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum	The same Stamp as for deed of mortgage of such limited sum.
Where the total amount secured by the mortgage is unlimited	An optional Stamp.
Where a Bond may have been already taken for the amount secured; or where from any other cause the mortgage shall act merely as a collateral security to some other transaction in which an instrument requiring a Stamp has been executed	The same Stamp as for the Bond or other instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

SELECTED INSTRUMENTS.	PROPER STAMPS.
Where there are more deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped	The same Stamp as for the principal Deeds, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.
PARTITIONS by private agreement or made by Public officers of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the deed of partition—	
When the sharer's portion does not exceed one hundred Rupees in value	Rs. As. 0 8
Above 100 Rupees and not exceeding 200 Rupees	1 0
" 200 " ditto 400 "	2 0
" 400 " ditto 600 "	4 0
" 600 " ditto 800 "	6 0
" 800 " ditto 1,000 "	8 0
And for every additional four hundred Rupees, or part thereof	2 0
When the subject of the partition, consisting either wholly or in part of other property than money, any money, not being part of such subject, is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject	A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.
RE-CONVEYANCE of mortgaged property ...	
RELEASE of an equity of redemption ...	The same Stamp as for Assignments.
Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof ...	The same Stamp as for Conveyances.
SETTLEMENTS, Marriage Settlements, &c., namely, any Deed or Instrument whereby any sum or sums of money, or any Government Securities, or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, in any manner whatsoever	10 Rupees.
	The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp.

COMPLETE SCHEDULE.	PROPER STAMPS.
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Exemption.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust or appointment, or apportionment or otherwise in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

General Exemption and Rule.

Deeds, Instruments, and Writings of any kind in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.

Note.—The foregoing exemption does not extend to Deeds, Instruments, and Writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Salo (Byenamah) executed on the proper Stamp.

Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amounts to the value required by the Schedule.

Deeds for securing gifts or dispositions made by previous Settlements, Deeds, or Wills.

ACT X OF 1862.

[SCHEDULE A.]

1. AGREEMENT, or any *Minute or Memorandum* of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties ...

1 Rupee.

Note.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.

COMPLETE SCHEDULE.	PROPER STAMPS.												
<p>If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower ...</p>	<p>The same Stamp as prescribed by this Schedule for such Instrument.</p>												
<p>2. AGREEMENT, for an <i>annual</i> or <i>periodical</i> payment not otherwise charged for in this Schedule</p>	<p>The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.</p>												
<p>3. AGREEMENT, or Minute or Memorandum for a <i>lease</i>, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ...</p>	<p>The same Stamp as for a Lease for the same property on the same terms and conditions.</p>												
<p>Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute, or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum bearing the proper Stamp, and not otherwise.</p>													
<p>4. AGREEMENT to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—</p>	<table> <tr> <th>Rs.</th><th>As</th></tr> <tr> <td>0</td><td>1</td></tr> <tr> <td>0</td><td>2</td></tr> <tr> <td>0</td><td>4</td></tr> <tr> <td>0</td><td>8</td></tr> <tr> <td>1</td><td>0</td></tr> </table>	Rs.	As	0	1	0	2	0	4	0	8	1	0
Rs.	As												
0	1												
0	2												
0	4												
0	8												
1	0												
<p>If the amount advanced do not exceed 50 Rs. If it exceed 50 Rs. but do not exceed 100 Rs. If it exceed 100 Rs. but do not exceed 200 Rs. If it exceed 200 Rs. but do not exceed 500 Rs. If it exceed 500 Rs.</p> <p>5. AGREEMENT or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards ...</p>	<p>1 Anna.</p>												
<p>Exemptions.</p>													
<p>Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.</p>													
<p>Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandise.</p>													

COMPLETE SCHEDULE.	PROPER STAMPS.
6. AGREEMENT for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port ...	} 8 Annas.
Beyond the limits of the Port ...	} 1 Rupee.
7. AGREEMENT for service or personal employment by the month or for any longer period—	
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees ...	} 1 Anna.
If the amount so secured exceed 5 Rupees but do not exceed 20 Rupees ...	} 4 Annas.
If the amount so secured exceed 20 Rupees but do not exceed 50 Rupees ...	} 8 Annas.
In any other case ...	} 1 Rupee.
<i>Exemption.</i>	
Agreement for service or personal employment for any period less than a month.	
8. AFFIDAVIT or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet ...	} 1 Rupee.
9. ASSIGNMENT, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—	
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight Rupees ...	} The same Stamp as the original Deed.
In any other case	} 8 Rupees.
<i>Exemption.</i>	
Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument, or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.	
10. BILL of EXCHANGE, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—	
If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees ...	} 1 Anna.

COMPLETE SCHEDULE.		PROPER STAMPS.		
		If drawn singly. If drawn in a set of two, each to be stamped. If drawn in a set of three, each to be stamped.		
		RS. AS.	RS. AS.	RS. AS.
If payable at sight or at any period not exceeding one year after date or sight—				
When not exceeding	100 Rupees	0 1	0 1	0 1
When exceeding 100 and not exceeding	250	0 3	0 2	0 1
"	500	0 6	0 3	0 2
"	1,000	0 12	0 6	0 4
"	2,500	1 8	0 12	0 8
"	5,000	3 0	1 8	1 0
"	10,000	6 0	3 0	2 0
"	20,000	12 0	6 0	4 0
"	30,000	18 0	9 0	6 0

And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped, 3 Rupees in addition; if drawn in a set of three, each to be stamped, 2 Rupees in addition.

If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a bond of the same amount.

If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set, as the case may be.

If payable at a period exceeding one year after date or sight

11. BILL of LADING of or for any goods to be exported

BILL of SALE.—See Conveyance and Mortgage.

The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.
 4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

COMPLETE SCHEDULE.			PROPER STAMPS.	
<p>12. BOND or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—</p>				
			<i>Rupces</i>	<i>Annas.</i>
If for any sum not exceeding	25 Rs.		0	2
Above	25 Rs. and not exceeding Rs. 50		0	4
"	50	ditto	0	8
"	100	ditto	1	0
"	200	ditto	2	0
"	300	ditto	4	0
"	500	ditto	5	0
"	700	ditto	6	0
"	1,000	ditto	10	0
"	2,000	ditto	15	0
"	3,000	ditto	25	0
"	5,000	ditto	35	0
"	10,000	ditto	60	0
"	20,000	ditto	100	0
"	40,000	ditto	125	0
"	60,000	ditto	150	0
"	80,000	ditto	200	0
And for every further part of	1,00,000	"	100	0
And for every further	1,00,000	"	200	0
<p>13. BOND or AGREEMENT for a loan made upon the deposit of Title Deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for Goods deposited in a Bonded or other Warehouse, or Assignment of any Goods, with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month ...</p>			1	0
<p>If such loan is for a period exceeding one month and not exceeding two months ...</p>			2	0
<p>If such loan is for a period exceeding two months and not exceeding three months ...</p>			4	0
<p>If such loan is for a period exceeding three months ...</p>			<p>The same Stamp as prescribed by Article 12 for a Bond of the same amount.</p>	

COMPLETE SCHEDULE.	PROPER STAMPS.
14. BOND of other Obligation concerning respondentia and bottomry	{ The same Stamp as prescribed by Article 12 for a Bond for the like amount.
15. BOND or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued ...	{ The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.
16. BOND or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period ...	{ The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.
17. BOND or other Obligation when the amount of the money to be secured is not specified	{ An optional Stamp—See Section XXVII of the Act.
When the amount is limited to a certain sum	{ The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.
18. BOND or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule ...	{ An optional Stamp—See Section XXVII of the Act.
19. BOND or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant, or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...	{ The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.
20. CERTIFICATE, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company	{ 1 Anna.

COMPLETE SCHEDULE.	PROPER STAMPS.
21. CHARTER-PARTY, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel	} 2 Rupees.
22. COMPOSITION DEED, or other Instrument of Composition between a debtor and his creditor	
23. CONVEYANCE or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing, whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction— When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees	} 8 Rupees.
	} 1 Rupee.
Above 100 Rs. and not exceeding 200 Rs.	Rupees. Annas.
" 200 " ditto 400 "	2 0
" 400 " ditto 800 "	4 0
" 800 " ditto 1,200 "	8 0
" 1,200 " ditto 2,000 "	12 0
" 2,000 " ditto 3,000 "	20 0
" 3,000 " ditto 4,000 "	30 0
" 4,000 " ditto 5,000 "	40 0
" 5,000 " ditto 7,500 "	50 0
" 7,500 " ditto 10,000 "	75 0
" 10,000 " ditto 20,000 "	100 0
" 20,000 " ditto 40,000 "	150 0
" 40,000 " ditto 60,000 "	200 0
" 60,000 " ditto 80,000 "	300 0
" 80,000 " ditto 1,00,000 "	400 0
And for every further Or part thereof	500 0
	200 0
	100 0
24. CONVEYANCE when the consideration is an annuity	} The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.
25. CONVEYANCE of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance	} The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

COMPLETE SCHEDULE.	PROPER STAMPS.
<p>If no value appear on the face of the Conveyance</p> <p>26. CONVEYANCE or Transfer of a Share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees, per Share</p> <p>When it exceeds 100 Rupees and does not exceed 200 Rupees</p> <p>When it exceeds 200 Rupees and does not exceed 300 Rupees</p> <p>When it exceeds 300 Rupees and does not exceed 400 Rupees</p> <p>and for every 100 Rupees a further Duty of 4 annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.</p>	<p>50 Rupees.</p> <p>4 Annas.</p> <p>8 Annas.</p> <p>12 Annas.</p> <p>1 Rupee.</p>
<i>Exemption.</i>	
All transfers of Subscription to any of the Government Loans, or other Government Securities.	
27. CO-PARTNERSHIP—Deed or other Instrument of—	8 Rupees.
28. COPY.—Copy or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing	The same Duty as the original when such Duty does not exceed 8 Annas.
If the Duty chargeable on the original exceed 8 annas, but do not exceed 10 Rupees	1 Rupee.
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees	2 Rupees.
If the Duty chargeable on the original exceed 50 Rupees	5 Rupees.
<i>Note.</i> —Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.	
29. Where such copy may be made for the security or use of any person not being a party to or taking any benefit or interest immediately under the Deed, Instrument or Writing, per sheet.	8 Annas.

COMPLETE SCHEDULE.	PROPER STAMPS.
<p>30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively ...</p>	<p>1 Rupee.</p>
<p>31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing ...</p>	<p>The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 annas; otherwise 8 annas per sheet.</p>
<p>32. Copy authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...</p>	<p>8 Annas.</p>
<p>For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c.</p>	<p>See Schedule B.</p>
<p><i>Exemption.</i></p> <p>Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.</p>	
<p>33. Counterpart of a lease.</p>	<p>The same Stamp as for such lease.</p>
<p><i>Exemptions.</i></p> <p>Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.</p> <p>(For Madras.)</p> <p>Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras subject to the payment of Revenue to Government.</p> <p>A counterpart of a lease includes a Kubulent and the like.</p>	

ACT X OF 1862.

COMPLETE SCHEDULE.	PROPER STAMPS.
<p>34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with <i>ad valorem</i> Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest, or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muni-ment of Title relating thereto, or for all or any of those purposes</p>	<p>10 Rupees.</p>
<p>35. DEED of GIFT or Dower, whether to take effect on the instant, or at a future period, determinate or indeterminate</p>	<p>The same Stamp as for a Conveyance.</p>
<p>36. DEED of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule</p>	<p>1 Rupee.</p>
<p>37. DUPLICATE, or counterpart of any Deed, Instrument, or Writing of any description whatever, chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp duty under this Schedule</p>	<p>The same Duty as the original when such Duty does not exceed 8 annas.</p>
<p>If the Duty chargeable on the original exceed 8 annas, but do not exceed 10 Rupees</p>	<p>1 Rupee.</p>
<p>If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees</p>	<p>2 Rupees.</p>
<p>If the Duty chargeable on the original exceed 50 Rupees</p>	<p>5 Rupees.</p>
<p>Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.</p>	
<p>38. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property</p>	<p>The same Stamp as for a Conveyance.</p>
<p>39. LEASE.—Any LEASE made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent</p>	<p>The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.</p>

COMPLETE SCHEDULE.		PROPER STAMPS.	
40. LEASE.—Any LEASE of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—		When the lease is for a period not exceeding one year.	
Where the rent calculated for a whole year shall not exceed in value 24 Rupees		Rs.	As.
Exceeding 24 Rupees but not exceeding 50		0	4
" 50 " " 100 "		0	8
" 100 " " 250 "		0	12
" 250 " " 500 "		1	0
" 500 " " 1,000 "		2	0
" 1,000 " " 2,000 "		4	0
" 2,000 " " 4,000 "		8	0
" 4,000 " " 6,000 "		16	0
" 6,000 " " 10,000 "		24	0
" 10,000 " " 25,000 "		40	0
" 25,000 " " 50,000 "		100	0
and for every additional 25,000 or for any part of every additional 25,000 Rupees ...		200	0
		100	0
41. LEASE.—Any LEASE of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium ...		The same Stamp as for a lease for a period exceeding one year.	
42. LEASE —Any LEASE of any land, house, or other real property, stipulating for a rent, granted in consideration of a fine or premium ...		A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a lease for the rent.	
Exemptions.			
Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.			
(For Madras.)			
Every lease or other engagement executed between landlord and tenant, relative to land, in the Presidency of Madras, subject to the payment of Revenue to Government.			
43. LETTER, or POWER of ATTORNEY, not being of the kinds provided for in Schedule B ...		4 Rupees.	

COMPLETE SCHEDULE.	PROPER STAMPS.
If the Letter or Power of Attorney be for the performance of one act only, and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees ...	1 Rupee.
44. WARRANT of ATTORNEY to confess Judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an <i>ad valorem</i> Stamp under this Act	The same Stamp as for a Bond. Rs. As.
If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution ...	4 0
If given as such collateral security as above-mentioned	5 0
Note.—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities	See Schedule B. Rs. As.
45. LETTER of LICENSE from a creditor to his debtor	8 0
46. MORTGAGE.—Any DEED of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also, any Deed or Contract accompanied with a deposit of Title Deeds to any property where the same may be made as security for payment of money due or lent at the time ...	The same Stamp as for a Bond for the payment of the amount due or lent.
47. MORTGAGE.—Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation, given for a loan or advance made on the deposit of any personal property ...	The same Stamp as for a Promissory Note.

COMPLETE SCHEDULE.	PROPER STAMPS.
<p>48. MORTGAGE.—Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an Annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued... ..</p>	<p>The same Stamp as for a Bond for the payment of the total amount assured, or for the <i>bond fide</i> value.</p>
<p>49. MORTGAGE.—DEED of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein given for the security of an Annuity for an indefinite period, such as a Life Annuity ...</p>	<p>The same Stamp as for ten times the annual payment.</p>
<p>Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum</p>	<p>The same Stamp as for a Deed of Mortgage of such limited sum.</p>
<p>Where the total amount secured by the Mortgage is unlimited ...</p>	<p>An optional Stamp—See Section XXVII of the Act.</p>
<p>50. MORTGAGE.—Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where from any other cause the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed ...</p>	<p>The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees, otherwise a Stamp of eight Rupees.</p>
<p><i>Note.</i>—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed; provided the original Deed has been duly stamped.</p>	<p>The same Stamp as for the principal Deed if of value not exceeding eight Rupees, otherwise a Stamp of eight Rupees.</p>
<p><i>Exemption.</i></p>	
<p>Letter of Hypothecation accompanying a Bill of Exchange.</p>	
<p>51. MORTGAGED PROPERTY.—Re-conveyance of—</p>	<p>The same Stamp as for an Assignment.</p>
<p>52. MORTGAGED PROPERTY.—Release of an equity of redemption of— ...</p>	<p>The same Stamp as for a Conveyance.</p>
<p>53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule ...</p>	<p><i>Rs. As.</i> 2 0</p>

COMPLETE SCHEDULE.	PROPER STAMPS.														
<p>54. PARTITION by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of Partition—</p>															
<p>When the sharer's portion does not exceed one hundred Rupees in value</p> <p>Exceeding 100 Rs. and not exceeding 200 Rupees</p> <p> " 200 " " 400 "</p> <p> " 400 " " 600 "</p> <p> " 600 " " 800 "</p> <p> " 800 " " 1,000 "</p>	<table> <tr> <th>Rs.</th><th>As.</th></tr> <tr> <td>0</td><td>8</td></tr> <tr> <td>1</td><td>0</td></tr> <tr> <td>2</td><td>0</td></tr> <tr> <td>4</td><td>0</td></tr> <tr> <td>6</td><td>0</td></tr> <tr> <td>8</td><td>0</td></tr> </table>	Rs.	As.	0	8	1	0	2	0	4	0	6	0	8	0
Rs.	As.														
0	8														
1	0														
2	0														
4	0														
6	0														
8	0														
<p>And for every additional four hundred Rupees, or part thereof... ..</p>	<table> <tr> <td>2</td><td>0</td></tr> </table>	2	0												
2	0														
<p>When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject, is paid, or agreed to be paid, for the purpose of compensating any difference from just proportion in the partition actually made of that subject ...</p>	<p>A Stamp of value equal to the joint value of the Stamp which would have been required, had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid or agreed to be paid, for the purpose of compensating the difference therefrom.</p>														
<p>55. POLICY of INSURANCE, or other Instrument by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life, or against loss or damage by fire upon any building or property not of the description mentioned in Article 56—</p>															
<p>For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees</p>	<table> <tr> <th>Rs.</th><th>As.</th></tr> <tr> <td>0</td><td>8</td></tr> </table>	Rs.	As.	0	8										
Rs.	As.														
0	8														

COMPLETE SCHEDULE.	PROPER STAMPS.				
<p>56. POLICY of INSURANCE of any ship, vessel, sloop, lighter boat, or the like, or of any goods of property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured—</p> <p>If the whole sum insured shall not exceed one thousand Rupees</p>	<table> <tr> <td data-bbox="627 456 752 558">If executed singly.</td><td data-bbox="752 456 900 558">If executed in sets of two, each to be stamped.</td></tr> <tr> <td data-bbox="627 558 752 657"> <i>Annas.</i> 8 </td><td data-bbox="752 558 900 657"> <i>Annas.</i> 4 </td></tr> </table>	If executed singly.	If executed in sets of two, each to be stamped.	<i>Annas.</i> 8	<i>Annas.</i> 4
If executed singly.	If executed in sets of two, each to be stamped.				
<i>Annas.</i> 8	<i>Annas.</i> 4				
<p>If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly ; and if executed in a set of two, four annas for each number.</p> <p>Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees ...</p>	<table> <tr> <td data-bbox="627 743 752 846">If executed singly.</td><td data-bbox="752 743 900 846">If executed in sets of two, each to be stamped.</td></tr> <tr> <td data-bbox="627 846 752 971"> <i>Rupee.</i> 1 </td><td data-bbox="752 846 900 971"> <i>Annas.</i> 8 </td></tr> </table>	If executed singly.	If executed in sets of two, each to be stamped.	<i>Rupee.</i> 1	<i>Annas.</i> 8
If executed singly.	If executed in sets of two, each to be stamped.				
<i>Rupee.</i> 1	<i>Annas.</i> 8				
<p>If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly ; and if executed in a set of two, eight annas for each number.</p> <p>If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.</p> <p><i>Note.</i>—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.</p> <p>PROMISSORY NOTE. - See Bill of Exchange.</p>					

COMPLETE SCHEDULE.	PROPER STAMPS.
57. PROMISSORY NOTE for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain	The same Stamp as for a Bond for the payment of the whole amount.
58. PROTEST of any Bill of Exchange or Promissory Note for any sum of money	
59. PROTEST of any Commander or Master of a vessel	<i>Rupees. Annas.</i>
60. PROTEST.—Notice of intention of—of any Commander or Master of a vessel	2 0
61. RECEIPT or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees	2 0
	0 8
	0 1

General Exemptions.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company,

COMPLETE SCHEDULE.	PROPER STAMPS.				
or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.					
62. RELEASE to an Executor or Trustee from his trust ...	<table> <tr> <th>Rupees.</th><th>Annas.</th></tr> <tr> <td>10</td><td>0</td></tr> </table>	Rupees.	Annas.	10	0
Rupees.	Annas.				
10	0				
63. SCHEDULE annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet ...	<table> <tr> <td>0</td><td>8</td></tr> </table>	0	8		
0	8				
64. SETTLEMENT, MARRIAGE SETTLEMENT, &c., namely any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever ...	<p>The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp--See Section XXVII of the Act.</p>				
65. SHIPPING ORDER for or relating to the conveyance of any goods on board of any ship or vessel ...	1 Anna.				
66. WARRANT.—Bonded Warehouse— ...	8 Annas.				
<i>General Exemptions.</i>					
Any Deed, Instrument or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.					
<p><i>Note.</i>—The foregoing exemption does not extend to any Deed, Instrument, or Writing, executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner or by any Administrator-General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.</p>					

COMPLETE SCHEDULE.	PROPER STAMPS.
<p>Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.</p> <p>Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.</p> <p><i>Note.</i>—(a.) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.</p> <p>(b.) When of several Deeds, Instruments, or Writings a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds) and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.</p>	

● ACT XXVI OF 1867.

Section 5. In the said Act No. X of 1862, Schedule A shall be read as if at the end of Article 48 the following clause were added (that is to say):—

If the letter or power of Attorney be made for the sole purpose of appointing or nominating a proxy to vote at any one meeting of the proprietors or shareholders of or in any Joint-Stock Company or other Company or Society whose stock or funds is or are divided into shares and transferable ...

Rs.	As.
0.	4

SCHEDULE I.

Instruments chargeable with ad valorem Stamp-duties.

(COMPLETE SCHEDULE) DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.					
		If drawn singly.	If drawn in set of two, set of three, for each part of the set.			If drawn in duplicate then for each part.	
			Rs. A. P.				
			Rs. A.	P.	P.		
1. Bill of Exchange payable otherwise than on demand ...	When the amount of the bill or note does not exceed Rs. 100 ...	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	
	And when the amount exceeds Rs. 100 but does not exceed Rs. 200	0 2 0	0 1 0	0 1 0	0 1 0	0 1 0	
	200	0 3 0	0 2 0	0 1 0	0 1 0	0 1 0	
	300	0 6 0	0 3 0	0 2 0	0 2 0	0 2 0	
	600	0 9 0	0 5 0	0 3 0	0 3 0	0 3 0	
	900	0 12 0	0 6 0	0 4 0	0 4 0	0 4 0	
	1,200	0 15 0	0 8 0	0 5 0	0 5 0	0 5 0	
	1,500	1 8 0	0 12 0	0 8 0	0 8 0	0 8 0	
	2,500	1 8 0	0 12 0	0 8 0	0 8 0	0 8 0	
	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to 10,000 ...	3 0 0	1 8 0	1 8 0	1 8 0	1 8 0	
2. Promissory Note payable otherwise than on demand ...	For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 ...	6 0 0	3 0 0	3 0 0	3 0 0	3 0 0	
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ...						
3. Policy of Insurance ...	When the amount insured does not exceed Rs. 1,000 ...	Rs. A. P.			Rs. A. P.		
	And for every further sum of Rs. 1,000 insured or for every part thereof ...	0 4 0	0 4 0	0 4 0	0 2 0	0 2 0	

SCHEDULE I—(continued.)
Instruments chargeable with ad valorem Stamp-duties.

(COMPLETE SCHEDULE) DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.	
		Rs.	A. P.
4. *Transfer of a Share in a Company or Association ...	When the amount paid for such share does not exceed Rs. 100...	0	4 0
	For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000 ...	0	4 0
	And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000 ...	1	4 0
	When the amount secured does not exceed Rs. 25...	0	2 0
5. Bond for any specified amount, other than an Administration bond ...	When such amount exceeds Rs. 25 but does not exceed Rs. 50	0	4 0
	" " " 50 " " " 100	0	8 0
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	0	8 0
6. Bottomry-bond	" " 500 " " " 1,000 " 10,000	2	8 0
7. Respondentia-bond ...	" " 1,000 " " " 10,000 " 30,000	2	8 0
8. Customs-bond...	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	12	8 0
	(a.) When the amount secured does not exceed Rs. 1,000 ...	The stamp-duty with which a bond for such amount is chargeable (No. 5.)	
	(b.) When such amount exceeds Rs. 1,000 ...		
		Five Rupees.	

9. Indemnity-bond	(a.)	When the amount secured does not exceed Rs. 3,000	...	The stamp-duty with which a Bond for such amount is chargeable (No. 5.)
	(b.)	When such amount exceeds Rs. 3,000 or is not expressed	...	Sixteen Rupees.
10. Mortgage-deed, when possession of the Property comprised therein is not given by the Mortgagor at the time of execution	(a.)	...	...	...
	(b.)	...	...	...
11. Instrument of further charge on such Property, whether by Indorsement or otherwise	(a.)	...	...	...
	(b.)	...	...	...
12. Bond or mortgage-deed for the due execution of an office, or to account for Money received by virtue thereof	(a.)	When the amount secured does not exceed Rs. 3,000	...	The stamp-duty with which a Bond for such amount is chargeable (No. 5.)
	(b.)	When such amount exceeds Rs. 3,000 or the amount is not expressed	...	Sixteen Rupees.

NOTE.—The stamp-duty chargeable on the instrument marked * may be denoted by an adhesive stamp when the transfer is made by endorsement.

SCHEDULE I—(continued.)

Instruments chargeable with ad valorem Stamp-duties.

(COMPLETE SCHEDULE) DESCRIPTION OF INSTRUMENTS.		PROPER STAMP-DUTY.
13. Assignment of any interest secured by a bond or Mortgage-deed	(a.) When the amount of such interest does not exceed Rs. 3,000	The stamp-duty with which a Bond for such amount is chargeable (No. 5).
	(b.) In any other case	Sixteen Rupees.
14. Settlement	...	The stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).
15. Conveyance	...	Rs. A. P.
16. Mortgage-deed, when possession of the Property comprised therein is given by the Mortgagor at the time of execution	When the amount paid or secured does not exceed Rs. 50	0 8 0
	When such amount exceeds Rs. 50 but does not exceed Rs. 100	1 0 0
	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	1 0 0
	" 500 "	5 0 0
	" 1,000 "	5 0 0
	" 10,000 "	50 0 0
	" 20,000 "	75 0 0
17. Instrument of further charge on such Property whether by Indorsement or otherwise	...	...

<p>18. Instrument of exchange or partition of immoveable property when Money is paid for equality of Exchange or Partition ...</p>	<p>... ..</p>	<p>{ The stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the stamp-duty with which an instrument of exchange of immoveable property or a partition-deed is chargeable under schedule II.</p>
<p>(a.) Where the lease is expressed to be for a term of less than one year</p>	<p>... ..</p>	<p>{ The stamp-duty with which a bond (No. 5) for the total amount payable under such lease is chargeable.</p>
<p>(b.) Where the lease is expressed to be for a term of not less than one year but not more than three years</p>	<p>... ..</p>	<p>{ The stamp-duty with which a bond for the total amount payable under such lease during the first year of the term is chargeable.</p>
<p>(c.) Where the lease is expressed to be for a term exceeding three years, and where no rent is received</p>	<p>... ..</p>	<p>{ The stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.</p>
<p>(d.) Where the lease is granted in consideration of a fine or premium and where no rent is reserved</p>	<p>... ..</p>	<p>{ The stamp-duty* with which a conveyance for the amount so paid is chargeable.</p>

19. Lease ...

SCHEDULE I.—(concluded.)
Instruments chargeable with ad valorem Stamp-duties.

(COMPLETE SCHEDULE) DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
<p>19. Lease—<i>concluded.</i></p> <p style="text-align: center;">(c.) Where the lease is granted in consideration of a fine or premium and also of a rent</p>	<p>{ The stamp-duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.</p>
<p>20. Surrender of lease.</p> <p style="text-align: center;">(a.) Where the amount of stamp-duty chargeable on the lease does not exceed Rs. 16</p> <p style="text-align: center;">(b.) In any other case</p>	<p>{ The stamp-duty with which the lease is chargeable (No. 19).</p> <p style="text-align: center;">Sixteen Rupees.</p>
<p>21. Appraisement or valuation of any property or of any interest therein</p> <p style="text-align: center;">(a.) Where the amount of such appraisement or valuation does not exceed Rs. 500</p> <p style="text-align: center;">(b.) Where the amount of such appraisement or valuation exceeds Rs. 500</p>	<p style="text-align: center;">Eight Annas.</p>

22. Award	Or of the materials used or to be used in any building Or of any artificer's work	(b.) Where it exceeds Rs. 500	...	...	One Rupee.
	...	(a.) Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500	...	...	Eight Annas.
*	...	(b.) Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award	...	...	One Rupee.
		(a.) If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original	...	...	Eight Annas.
23. Copy, duplicate or extract, attested to be a true copy, duplicate or extract	*	(b.) If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20	...	...	One Rupee.
		(c.) If such duty exceeds Rs. 20, but does not exceed Rs. 50	...	...	Two Rupees.
		(d.) If such duty exceeds Rs. 50	...	...	Four Rupees.

N. B.—As provisions have been made in this Schedule as to the rate of duty imposed on Bills of Exchange or Promissory Notes, Bonds, and Conveyances, the Tables shewing the Stamp-duties chargeable on them being simply a matter of calculation have been omitted.

SCHEDULE II.

Instruments chargeable with fixed Stamp-duties.

(COMPLETE SCHEDULE) DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
<ol style="list-style-type: none"> 1.—Bill of Exchange, Promissory Note, Cheque or Order for the payment on demand of an amount exceeding twenty rupees ... 2.—Letter of credit ... 3.—Agreement or memorandum of an agreement relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange ... 4.—Certificate or other Document purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association ... 5.—Note or Memorandum written in any book or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due ... 6.—Shipping order for or relating to the conveyance of goods on board of any vessel ... 7.—Receipt or discharge given for or upon the payment of money, or delivery of goods in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees 8.—Proxy to vote at any one meeting of— <ol style="list-style-type: none"> (a).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable ... (b).—Municipal Commissioners ... (c).—Justices of the Peace, being a body corporate ... (d).—Proprietors, members or contributors to the funds of any institution ... 9.—Bill of lading ... 10.—Dook-warrant ... 	<p>One Anna.*</p> <p>Four Annas.</p>

* This duty may be denoted by an adhesive stamp.

SCHEDULE II—(continued.)

(COMPLETE SCHEDULE) DESCRIPTION OF INSTRUMENTS. • PROPER STAMP-DUTY.

11.—Any agreement or memorandum of an agreement not otherwise provided for by this Act : Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement	Eight Annas.
12.—Notice of protest by the master of a ship ...	
13.—Power-of-attorney to present for registration (a).—Single instrument ... (b).—Any number of instruments required for the completion of a single transaction	
14.—Affidavit not made for the immediate purpose of being produced in any Court ...	
15.—Collateral instrument not otherwise provided for by this Schedule ...	One Rupee.
16.—Counterpart of any instrument chargeable with stamp-duty under this Act : Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects	
17.—Instrument of dissolution of partnership ...	
18.—Power-of-attorney for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees ...	
19.—Power-of-attorney for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees ...	Two Rupees
• 20.—Bond or mortgage-deed executed as a collateral security for the performance of any act, where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution	
21.—Instrument evidencing an agreement to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security ...	
22.—Charter-party ...	

SCHEDULE II—(concluded.)

(COMPLETE SCHEDULE) DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
23.—Notarial Act	} Two Rupees.
24.—Protest of a Bill of Exchange or Promissory Note	
25.—Protest of the Master or Owner of a ship	
26.—Instrument of co-partnership	} Four Rupees.
27.—Reconveyance of mortgaged property, when the original mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution	
28.—Composition-deed	
29.—Letter of license	} Eight Rupees.
30.—Release	
31.—Instrument purporting to confer an authority to adopt	
32.—Power-of-attorney not otherwise provided for by this Schedule	} Sixteen Rupees.
33.—Articles of Association of a Company	
34.—Memorandum of Association, of a Company	
35.—Appointment in execution of a power, whether of Trustees, or of property, moveable or immoveable, where made by any writing not being a Will	} One hundred Rupees.
36.—Declaration of any use or trust of or concerning any property, moveable or immoveable, where made by any writing not being a Will	
37.—Instrument of gift of immoveable property	
38.—Instrument of exchange of immoveable property where no money is paid or agreed to be paid for equality of exchange*	} Five hundred Rupees.
39.—Partition-deed relating to immoveable property where no money is paid or agreed to be paid for equality of exchange	
40.—Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India	
41.—Articles of Clerkship or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court	

* Reduced to Rs. 4—No. 5934, dated September 30, 1874.

SCHEDULE III.

THIS Schedule merely enumerates the Enactments repealed by Section 2, and is itself repealed by the Indian Repealing Act, 1870.

APPENDIX E.

RULES.*

SEPARATE REVENUE—STAMPS.

The 11th April 1879.

No. 62.—In exercise of the powers conferred by sections nine, fifteen, seventeen, thirty-two, fifty-one and fifty-six of the Indian Stamp Act, 1879, the Hon'ble the President in Council is pleased to make the following rules:—

(A).—Preliminary.

No. 3908, dated 19th June 1874.
No. 1510, dated 14th March 1871.
No. 2623, dated 1st September 1876.
No. 1385, dated 21st March 1879.

1. These rules shall come into force throughout British India on the 15th of April 1879, and on and from that day the Notifications noted on the margin shall be cancelled.

2. All words and expressions used in these Rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be three kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

- (1.) Impressed stamps—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these rules.
- (2.) Adhesive stamps sold to the public for use by them in the case of instruments mentioned in section ten of the said Act.
- (3.) Stamped labels—to be affixed only by Government officers in the manner hereinafter prescribed.

(B).—Of Impressed Stamps.

4. All instruments chargeable with duty, except hundis, may be written on impressed stamps, and, except as provided by section ten of the said Act and by these rules, shall be so written.

5. When any instrument is to be written on an impressed stamp, if the amount of duty with which such instrument is chargeable does not exceed five hundred rupees, a single impressed stamp shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or,

where such application is made to a stamp-vendor, the vendor, certifies that he is unable to furnish a single stamp of the required amount.

When the amount of duty chargeable in respect of any instrument exceeds five hundred rupees, or a treasury-officer or stamp-vendor has certified that he is unable to furnish a single stamp of the value required, the number of stamps used for indicating the payment of duty shall not exceed the number which the treasury-officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount :

* Published in the *Gazette of India*, dated Simla, April 12, 1879, in supersession of the Rules published in the *Gazette of India*, dated March 22, 1879.

Provided that no certificate made by a stamp-vendor under this rule shall be of any effect when there is at the date of the certificate a public treasury at which stamps are kept for sale situate within two miles from the place where such vendor sells stamps.

When under this Rule two or more impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each stamp so used.

(C).—*Of Stamped Labels.*

6. Stamped labels may be affixed to the following instruments, namely—

- (1.) Administration-bonds :
 - (2.) Affidavits :
 - (3.) Appointments made in execution of a power :
 - (4.) Articles of Association of a Company :
 - (5.) Articles of clerkship :
 - (6.) Bills of lading :
 - (7.) Charter-parties :
 - (8.) Declarations of trust :
 - (9.) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property :
 - (10.) Memoranda of Association of Companies :
 - (11.) Notes of protest :
 - (12.) Petitions for leave to file specification of an invention, &c. :
 - (13.) Policies of insurance :
 - (14.) Revocations of trust :
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- (15.) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the stamp, cannot conveniently be written on impressed stamps :
 - (16.) Awards :
 - (17.) Bills of exchange payable otherwise than on demand and drawn in British India :
 - (18.) Bonds :
 - (19.) Composition-deeds :
 - (20.) Conveyances :
 - (21.) Instruments imposing a further charge on mortgaged property :
 - (22.) Instruments of apprenticeship :
 - (23.) Instruments of co-partnership :
 - (24.) Instruments of dissolution of partnership :
 - (25.) Instruments of exchange :
 - (26.) Leases :
 - (27.) Letters of license :
 - (28.) Mortgage-deeds :
 - (29.) Reconveyances of mortgaged property :
 - (30.) Releases :
 - (31.) Settlements :
 - (32.) Transfers of the description mentioned in No. 60 of the first schedule of the said Act.

7. The following officers are empowered to affix stamped labels to the instruments mentioned in Rule six, namely—

- (a) the Collectors of Calcutta and Karachi ;

-) the Superintendents of Stamps at Calcutta, Madras, Bombay, Rangoon, Maulmain and Akyab ;
- (c) the Commissioner of Stamps, North-Western Provinces ;
- (d) the Superintendent of Stamps,* Panjáb ; and
- (e) the Superintendent of Stamps (Political Resident), Aden.

8. Every such officer shall, upon any instrument mentioned in Rule six being brought to him before it is executed, and application being made to him for that purpose, affix thereto a stamped label of such value as the applicant may desire and pay for, and deface such label by means of a stamping-machine before returning the instrument to the applicant.

When the value of the stamp amounts to twenty rupees or upwards, such officer shall, besides so defacing the label, attach his usual signature to the instrument immediately under the label.

9. Hundis other than hundis which can be stamped with an adhesive stamp under section ten of the said Act shall be written on paper supplied for sale by the Government and to which stamped labels have been affixed by one of the officers mentioned in Rule seven, clause (b), and defaced by him in manner provided by Rule eight.

10. Every sheet of such paper shall be of a size not less than $8\frac{1}{2} \times 5\frac{1}{2}$ inches, and no plain paper shall be joined to it.

11. The payment of duty on instruments (other than Bills of Exchange, Cheques and Promissory notes) executed out of British India and requiring to be stamped after their receipt in British India shall be indicated only by stamped labels.

When any such instrument is brought to the Collector under section seventeen of the said Act, the Collector shall send the instrument to one of the officers mentioned in Rule seven, stating the amount of duty paid in respect of such instrument ; and such officer shall stamp the instrument in the manner prescribed by Rule eight and return the same to the Collector for delivery to the person by whom it was produced.

(D).—Miscellaneous.

12. When it is necessary under section fifteen of the said Act to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

13. Every payment made under section thirty of the said Act shall be made in cash.

14. The Collector shall require every person claiming a refund or renewal under chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on oath, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

* The words 'Superintendent of Stamps' have been substituted for 'Financial Commissioner' used in the rules published on the 22nd March, 1879.

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